Nebraska Department of Revenue

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PUBLICATION 1346N

Tax Year 2005

FEDERAL/STATE INDIVIDUAL INCOME TAX SOFTWARE DEVELOPER'S E-FILE SPECIFICATIONS

Please see "WHAT'S NEW" in Section 1.

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WHAT'S NEW FOR TAX YEAR 2005

This is a complete list of changes for tax year 2005.

- **NEBRASKA STANDARD DEDUCTION CHANGES**: For 2005, the additional standard deduction for elderly/blind will **$1000** for married joint and married separate, and **$1210** for single and head of household**. Here is a table of possible standard deduction values. Be sure to see Appendix G for detailed information about calculating the Nebraska Standard Deduction.**

File Status	Description	Amount
1	Single	**$4,980**
1	Single and 65 or older	$6,190
1	Single and blind	$6,190
1	Single and 65 or older and blind	$7,400
2	Married Filing Joint	**$8,320**
2	Married Filing Joint and one spouse 65 or older	$9,320
2	Married Filing Joint and one spouse blind	$9,320
2	Married Filing Joint and one spouse 65 or older and blind	$10,320
2	Married Filing Joint and both spouses 65 or older	$10,320
2	Married Filing Joint and both spouses blind	$10,320
2	Married Filing Joint and one spouse 65 or older and both blind	$11,320
2	Married Filing Joint and both spouses 65 or older and one blind	$11,320
2	Married Filing Joint and both spouses 65 or older and blind	$12,320
3	Married Filing Separate	**$4,160**
3	Married Filing Separate and one spouse 65 or older	$5,160
3	Married Filing Separate and one spouse blind	$5,160
3	Married Filing Separate and one spouse 65 or older and blind	$6,160
3	Married Filing Separate and both spouses 65 or older	$6,160
3	Married Filing Separate and both spouses blind	$6,160
3	Married Filing Separate and one spouse 65 or older and both blind	$7,160
3	Married Filing Separate and both spouses 65 or older and one blind	$7,160
3	Married Filing Separate and both spouses 65 or older and blind	$8,160
4	Head of Household	**$7,300**
4	Head of Household 65 or older	$8,510
4	Head of Household blind	$8,510
4	Head of Household 65 or older and blind	$9,720
5	Widow(er) with Dependent Children	**$8,320**
5	Widow(er) with Dependent Children and 65 or older	$9,320
5	Widow(er) with Dependent Children and blind	$9,320
5	Widow(er) with Dependent Children 65 or older and blind	$10,320
	NOTE: If Married Filing Separately, the additional amounts for over 65 and blind apply only if the primary can claim an exemption for their spouse.	

- **REMOVE FORM 4136N**: Form 4136N, Nebraska Non-highway Use Motor Vehicle Fuels Credit Computation, is no longer used to obtain non-highway motor fuels credit. Instead, a direct refund is claimed through filing a Nebraska Motor Fuels Tax Refund Claim, Form 84. As a result, this form is being removed from income tax processing and eliminated from these specifications.

- **REMOVE LINE 30 FORM 4136N CREDIT**: In addition to removing all references to Form 4136N from these specifications, 1040N Line 30 will no longer be used to report this credit.

- **ADD LINE 30 FORM 3800N REFUNDABLE CREDIT**: The LB 608 refundable credit will no longer be reported on the same line as the Beginning Farmer credit line. The LB 608 credit will now be reported in Line 30. On a related topic, Line 23 has been renamed to Form 3800N Nonrefundable Credit. **Neither Line 23 nor Line 30 is eligible for e-file**.

- **ADD NEW LINE; BONUS DEPRECIATION RECOVERY ON NEBRASKA SCHEDULE I**: If the taxpayer previously reported 85 percent of any **federal special bonus depreciation** to Nebraska for tax year 2001 and/or 2002, you can subtract 20 percent of the total bonus depreciation added back in those years for tax year 2005. This value will be reported on a new line (Line 52) on Nebraska Schedule I.

- **NEW CHILD CARE CREDIT FIELDS REQUIRED IN THE GENERIC RECORD**: In an effort to prevent abuse of this refundable credit, the department will require additional information about the care provider and the qualified persons. This data is in addition to the data currently being collected in the Nebraska Child Care Credit Worksheet in the Generic Record. The department will support a maximum of 5 occurrences of provider information and 5 occurrences of qualified person information. If the taxpayer needs to report additional providers or persons, the return will have to be filed as a paper return. Additionally, to enforce the rules associated with reporting this data, new Reject Codes will be created to require that this information be present when this refundable credit is claimed.

- **DECEASED TAXPAYERS**: A surviving spouse will be allowed to e-file a joint return to claim a refund. A Reject Code will be added to the e-file system to ensure that for returns with a date of death present; the Filing Status must equal **2** (Married Filing Joint), ~~the return must be a refund return~~, only one date (either Primary or Spouse) is present, and this date must equal the current tax year or the current tax year plus 1. These returns can be e-filed by a surviving spouse (not a personal representative) in order to claim a refund for a deceased spouse. Returns requiring a Death Certificate or a Nebraska Form 1310N cannot be e-filed.

- **HIGH SCHOOL DISTRICT CODE CHANGES**: The following changes have been announced for tax year 2005 High School District Codes:

RESIDENT COUNTY	TYPE OF CHANGE
Chase	Delete Chase County High 15 (1515015) Add Chase County Schools 10 (1515010) Delete Grant 1 (1568001) Delete Wheatland 112 (1568112) Add Perkins County Schools 20 (1568020)
Cherry	Delete Gordon High 4 (1681004) Add Gordon-Rushville High 10 (1681010)
Douglas	Delete Valley 33 (2828033) Delete Waterloo 11 (2828011) Add Douglas County West Community 15 (2828015)
Dundy	Delete Chase County High 15 (2915015) Add Chase County Schools 10 (2915010)
Frontier	Change Republican/Twin Valley 179 to Southwest 179 (still 3273179)
Furnas	Change Republican/Twin Valley 179 to Southwest 179 (still 3373179)
Keith	Delete Grant 1 (5168001) Delete Wheatland 112 (5168112) Add Perkins County Schools 20 (5168020)
Lincoln	Delete Wheatland 112 (5668112) Add Perkins County Schools 20 (5668020)
Nuckolls	Delete Guide Rock R1 (6591501)
Perkins	Delete Grant 1 (6868001)

	Delete Wheatland 112 (6868112) Add Perkins County Schools 20 (6868020)
Polk	Change Stromsburg-Benedict 15 to Cross County 15 (still 7272015)
Red Willow	Change Republican/Twin Valley 179 to Southwest 179 (still 7373179)
Sheridan	Delete Gordon High 4 (8181004) Delete Rushville High 6 (8181006) Add Gordon-Rushville High 10 (8181010)
Thurston	Change Macy 16 to Umo N Ho Nation Sch. 16 (still 8787016)
Webster	Delete Guide Rock R1 (9191501)
York	Change Stromsburg-Benedict 15 to Cross County 15 (still 9372015)

- **PERSONAL EXEMPTION CREDIT CHANGE**: The Nebraska Personal Exemption Credit (Form 1040N Line 19) for 2005 will be $103 (up from $101 per exemption from tax year 2004). The phase out threshold for computing this credit is also changed. See the 2005 Nebraska Personal Exemption Credit table, located in Appendix G, Miscellaneous Tables document, for credit phase out values.

- **NEBRASKA SCHEDULE II EDIT REJECT CHANGES**: Edits for Nebraska Schedule II have resulted in a high incidence of rejects that could be avoided with some minor changes. Reject Code 0407 (A Nebraska Schedule II was entered, but the postal abbreviation indicating the other state, was invalid or missing) will no longer be issued unless all lines on the Schedule II are present. Reject Code 0408 (A Nebraska Schedule II was entered, but has lines missing) will not be issued unless a value exists in 1040N Line 20 and the Credit For Prior Year Minimum Tax Indicator is '0'.

- **REMINDER TO DEVELOPERS**: The department is requesting developers to better inform their customers that; **(1) Nebraska does not require Form 8453N sent to the Department.** (We understand that some software gives taxpayers a message indicating this form is to be mailed). The only exceptions are when the return is that of the ERO, or VITA and TCE sites; and **(2) Nebraska does not require Electronic Return Originators to provide their federal Form 8633 or otherwise register with Nebraska.**

SECTION 1
GENERAL INFORMATION

1.1 INTRODUCTION

This document is the software developer specifications for those developers supporting the State of Nebraska in the tax year 2005 Federal/State Electronic Filing program. We extend our thanks to all developers participating in this program.

1.2 NEBRASKA PUBLICATIONS

These specifications define the Nebraska Department of Revenue generic and unformatted record formats, and related information used in the Federal/State Electronic Filing Program. This publication supplements, but does not replace the requirements and procedures specified by IRS Publications 1345 and 1346.

In some parts of this document, you are instructed to refer to our tax booklet instructions for further details. This is because the information included in these specifications cannot possibly provide all the various tax booklet instructions and tax law details necessary in the preparation of the Nebraska return. **If you need information beyond what is provided in this document or you need further details, locate our tax booklet instructions on our Web site under "Tax Forms", and then under "Current Forms".** You may obtain preliminary drafts of our tax booklet by contacting our Forms Design manager at 402-471-5637.

Additionally, this document provides an e-mail address for contacting the department's legal staff for further tax law explanations, when needed (see Section 2, Nebraska Contact Personnel). In addition to these specifications, the department provides access to various related tables, files, and printed information, some of which are Appendices to these specifications.

Related forms, tables, text files and other publications noted below are posted on our Software Developer's Web page at http://www.revenue.state.ne.us/electron/develop.htm. Web site files and publications are normally in PDF, MS Word, or text format. These include:

- Publication 1346N for tax year 2005 (file specifications - this document)
- Nebraska 2005 Reject Codes
- Miscellaneous Tables for tax year 2005
- Publication 1436N for tax year 2005 (test package) - Also available as hard copy by request - (Not available until October/November, 2005)
- Nebraska 2005 Public High School District Code table
- Nebraska 2005 Tax Table
- Publication 1345N for tax year 2005 Handbook for Electronic Filers) - Also available as hard copy by request - (Not available until October, 2005)
- Form 8453N (Nebraska signature document - not used with Online software)
- Form 1040N-V (Nebraska payment voucher)

Note: Some of these documents may actually be available earlier than anticipated. Check our Software Developer's Web page for these updates or contact us.

1.3 FEATURES, FORMS AND SCHEDULES SUPPORTED

These features, forms, worksheets, and schedules are supported in this program:

- Form 1040NS (short form),
- 1040N (long form) with or without Schedule I, (Adjustments to Income, Nebraska Schedule II, (Credit For Tax Paid To Another State), and Nebraska Schedule III, (Computation of Nebraska Tax for Nonresidents and Partial-year Residents Only);
- Nebraska Minimum or Other Tax Worksheet,
- Nebraska Refundable Child Care Worksheet;
- Refund, balance due and zero returns;
- First time Nebraska filers;
- Resident, Part Year Resident, and Non-resident returns;
- Refund direct deposit and balance due electronic funds withdrawal;
- Filing through the end of the Federal Extension;
- Completely paperless returns prepared and submitted through approved home PC and Online software.

1.4 EXCLUSIONS FROM THE NEBRASKA E-FILE PROGRAM

Nebraska forms not accepted electronically:

Form 1040XN	Amended Nebraska Individual Income Tax Return
Form 4797N	Special Capital Gains Election and Computation
Form CDN	Nebraska Community Development Assistance Act Credit Computation
Form NOL	Nebraska Net Operating Loss Worksheet
Form 1310N	Nebraska Refund for Deceased Taxpayers
Form 3800N	Nebraska Employment and Investment Credit Computation
Form 829N	Nebraska Quality Jobs Act Credit
Form 14N	Statement of Nebraska Income Tax Withheld For Nonresidents

Nebraska 1040N and Schedule Lines not accepted electronically include:

1040N Line 22	CDAA Credit
1040N Line 23	Form 3800N Nonrefundable Credit
1040N Line 24	Form 829N Credit
1040N Line 30	Form 3800N Refundable Credit
1040N Line 32	Beginning Farmer Credit
Schedule I, Line 50	Special Capital Gains Election

Types of returns not accepted electronically this year include:

Any returns prior to tax year 2005
Non calendar-year returns
Decedent tax returns requiring a Death Certificate or filing of Form 1310N

1.5 FILING GUIDELINES

SIGNATURE ALTERNATIVES: For practitioner-ERO originated returns, Nebraska's policy is that the ERO must retain an originally signed Nebraska Form 8453N for a period of 3 years. For online returns, no PIN is required **and no Form 8453N is required**.

EXTENSIONS TO FILE: The department grants automatic extensions for practitioner originated returns. Online filers are required to file a paper extension request. **The extension will be granted for a period of days to match the federal extension**.

1.6 NEBRASKA PROGRAM DATA SHEET

STATE ELECTRONIC FILING CALENDAR - Tax Year 2005

Begin Federal & State Software Testing	Same as IRS
Deadline for submitting Program Application	None
Deadline for Submitting Initial PATS File	None
Electronic Return Acceptance Period	IRS Startup thru 10/17/2005

STATE CONTACTS

Program Area	Contact	Phone	Fax
File Specs & Record Layout	Larry Chapman	402-471-5619	402-471-5608
PATS Testing	Brian Catlin	402-471-5785	402-471-5608
Other Program Areas	E-Commerce Help	800-433-8631	
Forms and Tax Booklet	Marilyn Borchert	402-471-5642	402-471-5608

ACKNOWLEDGMENT SYSTEM USED: IRS

STATE PATS TESTING

State PATS Testing Required	Yes
State Test Returns Based on Federal Scenarios	Yes (not all)
Number of Scenarios	7-10

ELECTRONIC RECORD SPECIFICATIONS

Unformatted Record Used	Yes (federal forms only-all federal forms)
State Forms Included In Program	1040N (long), 1040NS (short), Sched I, Sched. II, Sched III
Federal Forms/Sched Required	All

State Standards Adopted: Name Yes, Address Yes, Ack Record 120 byte

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ELECTRONIC FILING PROGRAM PUBLICATIONS & FORMS

IRS Form/Publication	State Equivalent	Release Date
Pub 1345 Handbook for Elec.Filers	1345N	11/15/2005 (approx.)
Pub 1346 File Specs/Record Layout	1346N	11/01/2005 (final)
Pub 1436 Test Package	1436N	11/01/2005
N/A	Nebraska School Codes	11/01/2005
N/A	Nebraska Tax Table	11/01/2005
N/A	Nebraska Misc Tables	11/01/2005
Form 8633 Application to Participate	n/a (none needed)	
Form 8453 Signature Document	8453N	11/01/2005 (draft)
Form 9325 Gen Info for EF Taxpayers	n/a	n/a
Form 1040-V Payment Voucher	1040N-V	11/01/2005

STATE PROGRAM DESCRIPTION

Type of Electronic Filing Program	Fed/State + State Only
Number of State Taxpayers	820,000 (approximate)
Number of Federal ELF Returns, 2004	Not Available
Number of State ELF Returns, 2004	402,000 (approximate)
ELF Refund Time frame	7-10 days
Paper Refund Time frame	4-12 weeks
Average State Refund	$377
Direct Deposit	Yes
Electronic Funds Withdrawal	Yes
Credit Card Payments	Yes
Signature Process	State Signature Retained by ERO - Nothing for Online

SECTION 2
NEBRASKA CONTACT PERSONNEL

These e-mail addresses are for developer contacts only. This information should not be provided to taxpayers unless approved by the department.

SPECIFICATIONS QUESTIONS & GENERAL COORDINATION

Larry.Chapman@rev.ne.gov

TESTING QUESTIONS & GENERAL COORDINATION

Brian.Catlin@rev.ne.gov

TAX LAW QUESTIONS

Jim.Bogatz@rev.ne.gov

NEBRASKA DEPARTMENT OF REVENUE FAX 402-471-5608

NEBRASKA DEPARTMENT OF REVENUE INTERNET HOME PAGE

http://www.revenue.ne.gov

NEBRASKA DEPARTMENT OF REVENUE SOFTWARE DEVELOPERS PAGE

http://www.revenue.ne.gov/electron/develop.htm

To contact the E-file Coordination team, direct written correspondence to:

Nebraska Department of Revenue
Electronic Filing Coordinator
301 Centennial Mall South
P.O. Box 94650
Lincoln, NE 68509-9945

SECTION 3
ACKNOWLEDGMENT SYSTEM

3.1 OVERVIEW

- Nebraska employs Reject Codes for a limited number of errors.
- Nebraska Reject Codes are different than those used by the IRS.
- Reject Codes are provided through a separate document posted along with these specifications.
- In the event that a Nebraska return is received and fails edit checks after acceptance, if needed, the department will contact the ERO/taxpayer to obtain the corrected information.
- Transmitters should contact the department only if the state acknowledgment file has not been made available within five business days after the federal and state returns have been transmitted.

3.2 NOTIFICATION CODES

Nebraska issues two types of Notification Codes:

"A" = Accepted
"R" = Rejected

The "A" Acceptance acknowledgment indicates that the department has received the return and it has passed the E-filing program's initial edits. It does not indicate that the return has been completely processed. After E-filed returns have been initially edited and the "A" Acceptance acknowledgment is sent, returns are further edited in the state's mainframe processing systems for other error conditions that could delay processing of the return. An Acceptance acknowledgment does not ensure that the refund will be paid as requested.

The "R" Rejection acknowledgment indicates that the entire return has been rejected. The return must be corrected and re-transmitted as a State-Only return, or filed on paper. Each Rejection acknowledgment will include one or more ACKR records identifying error conditions. If a return is rejected by the IRS and later re-transmitted, any corrections made to the federal return must be carried over into the state return.

3.3 REJECT CODES

Nebraska Reject Codes are designed to ensure that the return contains all necessary forms, schedules, and worksheets, that they are complete, and that there are no other structural errors in the return or its individual fields as defined in the Generic Record layout. The department posts the Nebraska Reject Codes document on the Developer Page of our Web site, and this document is e-mailed to participating developers.

3.4 CONVERSION TO PAPER

If it becomes necessary to mail in an electronic return that has been rejected and not resubmitted as State Only, the procedure to follow is:

1. Correct the portion of the return that has been indicated as in error.
2. Attach the original Form 8453N (including all withholding documents) to the back of the return.
3. Attach all necessary state and federal forms, schedules, and any other documentation needed to substantiate the Nebraska return.
6. Mail all to:

Nebraska Department of Revenue
c/o Post Processing Section
P. O. Box 98903
Lincoln, NE 68509-8903

3.5 BANKING REQUEST ERRORS

Nebraska supports direct deposit for refunds and electronic funds withdrawal (EFW) for tax payments. Incorrect or incomplete banking information will cause these banking requests to be denied.

If it is a direct deposit and the banking information is invalid (e.g. bad RTN, missing Account Number) we automatically convert it to a paper refund check. We do not contact taxpayers for this type of error, however an explanation is printed on the taxpayer's refund check.

If the requested banking function is an EFW and the banking information is invalid, we send a letter to the taxpayer explaining in detail the problem, providing them with a Payment Voucher, and reminding them to pay. There are a number of conditions that could cause an EFW to fail, and this is explained in the letter. These include:

- The debit amount must be present, greater than zero, and cannot exceed a tolerance of 15% above the amount owed.
- The debit date must be present and a valid date.
- The account number must be present.
- The routing number must be present and a valid RTN.
- An EFW cannot be requested for a zero balance or refund return

NOTE: When determining if the debit date is valid, if this date is less (older) than current date, and the current date minus the Debit Date is greater than 7 days, we consider it to be too old to process and therefore invalid.

SECTION 4
SOFTWARE TESTING

4.1 TESTING OVERVIEW

Nebraska requires all software developers offering Nebraska electronic filing to test with the Department. **Returns received without a valid Software License Number will be rejected.**

4.2 TESTING PROCEDURES

- **Before transmitting your first test returns, you must complete and submit the Nebraska Software Developer Information Sheet.** This is available for download on the Software Developer page (see contacts), and it will be directly e-mailed to all current approved developers. You can request that it be faxed to you by calling the department at 402-471-5785. **Complete this form and fax to the department at 402-471-5608, attention "E-Commerce Section" prior to beginning testing.** When the department receives this form, we will provide you with a Software ID Number that must always be present in both test and production returns. The contact you list on the form will be called and provided with this Software ID. This is your notification that you can begin testing.

- Publication 1436N, Nebraska Test Package is available on our Web site. It will be e-mailed to all current approved developers and to the NACTP listserv. A hard copy of the test package can be requested by e-mailing the Testing Coordinator at this address: Brian.Catlin@rev.ne.gov.

- The primary testing period for each processing year will begin with the start of federal testing, and conclude with the start of live transmissions. Testing before or after primary testing period is allowed, but must be scheduled with the department. The department will allow testing prior to completion of federal testing.

- If a developer offers more than one type of product (e.g. Practitioner and Online), these will be assigned separate testing Software ID Numbers, and must be tested separately.

- One test scenario will be identified for purposes of testing State-only filing. If you do not support State-only filing, this return should be transmitted as a regular Fed/State return.

4.3 TEST RESULTS AND SOFTWARE APPROVAL

- When testing is conducted, generic and unformatted test records received will be compared to expected results.

- All detected errors will be noted and results of the compares will be provided to the developer in a formatted report. The Department will provide test results to developers by e-mail or fax, normally within one working day of retrieval of test files from the IRS Service Center.

- When testing is conducted, Generic test records will be tested first. When all Generic state records pass testing, their associated federal Unformatted records will be reviewed.

- After both record sets are approved, you will be provided with a Nebraska Software Developer Agreement that contains your production Software ID. **Make certain your production Software ID is present in all production returns.**

- Any changes to developer software after state approval requires re-testing with the Department.

SECTION 5
GENERAL FILE FORMAT INFORMATION

5.1 FILE CONTENTS AND FORMATS

- Nebraska uses the Generic Record to capture the Nebraska return and, if present, Nebraska Schedules and other state forms. All allowed Nebraska forms are contained within the Generic record.

- No state forms or schedules are contained in the Unformatted records. Nebraska uses the Unformatted record(s) to capture a copy of the federal return, federal forms and schedules, and all withholding documentation.

- Nebraska uses the standard 120-byte state Acknowledgment Record format.

5.2 FIELD FORMATS

The record field definitions that follow include these requirement indicators.

Always Required	Fields shown as Always Required must always contain non-blank, significant data.
Required	Fields shown as Required must contain non-blank, significant data except when the field must be blank as noted in the edits/definition column.
Optional	Fields shown as Optional contain non-blank, significant data only when the preparation of the return calls for use of the field.
Not Used	Fields shown as Not Used must always contain blanks unless otherwise specified.

Electronic banking fields are not listed as required but, if used, all necessary data must be valid and complete. If these fields are missing or invalid, the requested banking function will be denied.

All money fields (Numeric Fields) are 12 characters, 11 numeric followed by negative sign (-) if a negative entry. If positive entry, the last position must be blank. No dollar signs, commas, periods or other non-numeric characters should be inserted into any numeric field.

5.3 MODIFICATIONS FROM LAST VERSION

Changes to detail specifications from the last release are indicated with an asterisk *****, and with a notation of either **NEW** or **CHG** (change) in the Sequence Number column. Line number references that have changed are not noted in this manner, however, are shown in bold text.

SECTION 6
APPENDICES

This section defines the Nebraska formats for the Nebraska Acknowledgment file records, and Nebraska Generic records and Unformatted records. The Generic record layouts show columns for IRS Sequence Number, field name, form line number, field length, allowable characters, field definitions and edits. (Appendices B and C).

APPENDIX A
ACKNOWLEDGMENT FILE RECORD LAYOUTS

NOTE: Nebraska uses the 120-byte acknowledgement format posted on the IRS system.

This section describes the Acknowledgment file structure and record formats. The following diagram shows the order of a typical state acknowledgment file. In this example, there are two transmitters. The first transmitter had two accepted returns. The second transmitter had one accepted return and two rejected returns. One of the rejected returns had one Reject Code issued and the other rejected return had two Reject Codes issued. Each ACK KEY record rejected can have as many as 96 ACKR records, each containing a single Reject Code.

```
 _|--      OUTER ENVELOPE TRANA RECORD (defines state info)
|  |--      OUTER ENVELOPE TRANB RECORD (defines state info)
|      _|--          INNER ENVELOPE TRANA RECORD (defines transmitter # 1 info)
|      |  |--          INNER ENVELOPE TRANB RECORD (defines transmitter # 1 info)
|      |                        STATE ACK KEY RECORD (defines taxpayer info - accepted)
|   1 |                        STATE ACK KEY RECORD (defines taxpayer info - accepted)
|      L----                    INNER ENVELOPE RECAP RECORD (summarizes transmitter # 1 totals)
|      _|--          INNER ENVELOPE TRANA RECORD (defines transmitter # 2 info)
|      |  |--          INNER ENVELOPE TRANB RECORD (defines transmitter # 2 info)
|      |                        STATE ACK KEY RECORD (defines tax return info - accepted)
|   2 |                        STATE ACK KEY RECORD (defines tax return info - rejected)
|      |                        STATE ACKR RECORD (defines tax return reject info)
|      |                        STATE ACK KEY RECORD (defines tax return info - rejected)
|      |                        STATE ACKR RECORD (defines tax return reject info)
|      |                        STATE ACKR RECORD (defines tax return reject info)
|      L----          INNER ENVELOPE RECAP RECORD (summarizes transmitter # 2 totals)
L----      OUTER ENVELOPE RECAP RECORD (summarizes state totals)
```

6.1 OUTER ENVELOPE TRAN A HEADER RECORD

This file header record contains information about the state (Nebraska) creating this file.

STATE ACKNOWLEDGMENT FILE TRANA RECORD (OUTER ENVELOPE)				
SEQ. NO.	**FIELD NAME**	**LEN.**	**DATA TYPE**	**DEFINTION**
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	Alpha	Equals '****'
0000	RECORD ID	6	Alpha	Equals 'TRANA '
0010	TRANSMITTER STATE EIN	9	numeric	Equals 470491233.
0020	TRANSMITTER STATE NAME	35	Alpha	Equals 'Nebraska Department of Revenue ' (left justified)
0030	TRANSMITTER TYPE	16	Alpha	Blank.
0040	PROCESSING SITE	1	Alpha	Equals 'E' (Austin)
0050	TRANSMISSION DATE	8	numeric	Equals the date the file is transmitted to the IRS in YYYYMMDD format.

0060	TRANSMITTER STATE ETIN (+ USE CODE)	7	numeric	Left justified. Pos. 1 – 5 equals the Nebraska ETIN, 36746. Pos. 6 and 7 (Use Code) will be set to zeros.
0070	JULIAN DAY	3	numeric	Sequential day of the year (001 - 366) for this transmission. This will equal the JULIAN DAY in the Outer Envelope RECAP record.
0080	TRANSMISSION SEQUENCE FOR JULIAN DAY	2	numeric	Sequential number of the transmission being sent for this Julian Day (field 0070). Starts with 01.
0090	ACKNOWLEDGMENT TRANSMISSION FORMAT	1	Alpha	Equals 'A' (for ASCII).
0100	RECORD TYPE	1	Alpha	Equals 'F' (for fixed).
0110	TRANSMITTER STATE EFIN	6	Numeric	Zeros.
0120	FILLER	5	Alpha	Blank
0130	RESERVED	1	Alpha	Blank
0140	RESERVED	1	Alpha	Blank
0150	RESERVED	6	Alpha	Blank
0160	PRODUCTION-TEST CODE	1	Alpha	Equals either 'P' (production) or 'T' (test).
0170	TRANSMISSION TYPE CODE	1	Alpha	Equals 'Z' (State Acknowledgment)
0180	RESERVED	1	Alpha	Blank
N/A	RECORD TERMINUS	1	Alpha	Equals '#'

6.2 OUTER ENVELOPE TRANB HEADER RECORD

This record is the second part of the file header and contains additional information about the state creating this file.

STATE ACKNOWLEDGMENT FILE TRANB RECORD (OUTER ENVELOPE)				
SEQ. NO.	**FIELD NAME**	**LEN.**	**DATA TYPE**	**DESCRIPTION**
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	Alpha	Equals '****'
0000	RECORD ID	6	Alpha	Equals 'TRANB '
0010	TRANSMITTER STATE EIN	9	numeric	Equals 470491233. (Matches Transmitter EIN from TRANA record).
0020	TRANSMITTER ADDRESS	35	alphanum	Equals '301 Centennial Mall South'.
0030	TRANSMITTER CITY, STATE, ZIP CODE	35	alphanum	Equals 'Lincoln, NE 68509'.

0040	TRANSMITTER AREA CODE AND PHONE NUMBER	10	numeric	Equals 4024715619.
0050	FILLER	16	Alpha	Blank
N/A	RECORD TERMINUS	1	Alpha	Equals '#'

6.3 INNER ENVELOPE TRANA HEADER RECORD

This header record contains information about the tax return Transmitter. The Inner Envelope consists of various detail records intended for a specific Transmitter. Most files will contain multiple Inner Envelopes (consisting of TRANA, TRANB, ACK, ACKR, and RECAP records), one for each Transmitter receiving acknowledgments.

STATE ACKNOWLEDGMENT FILE TRANA RECORD (INNER ENVELOPE)				
SEQ. NO.	**FIELD NAME**	**LEN.**	**DATA TYPE**	**DESCRIPTION**
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	Alpha	Equals '****'
0000	RECORD ID	6	Alpha	Equals 'TRANA '
0010	TRANSMITTER EIN	9	numeric	Will contain zeros or if used, this would contain the EIN of the tax return file transmitter.
0020	TRANSMITTER NAME	35	alphanum	Blank.
0030	TRANSMITTER TYPE	16	Alpha	Equals 'Preparer's Agent'
0040	PROCESSING SITE	1	Alpha	Equals 'E' (Austin)
0050	TRANSMISSION DATE	8	numeric	Equals the date the file is transmitted to the IRS in YYYYMMDD format.
0060	ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN) + USE CODE	7	numeric	Equals the ETIN of the tax return file transmitter as provided in Seq. # 0023, RSN ETIN in the Nebraska Generic Record. This is the ETIN of the Transmitter used to identify the mailbox where the IRS posts the NE Ack. Left justified. Use Code (Pos. 6 and 7) will be 00-99. This matches the ETIN in the corresponding RECAP Inner Envelope trailer record.
0070	JULIAN DAY	3	numeric	Not supplied by the state. Will be set to zeros.
0080	TRANSMISSION SEQUENCE FOR JULIAN DAY	2	numeric	Not supplied by the state. Will be set to zeros.
0090	ACKNOWLEDGMENT TRANSMISSION FORMAT	1	Alpha	Equals 'A' (for ASCII).
0100	RECORD TYPE	1	Alpha	Equals 'F' (for fixed).

0110	TRANSMITTER EFIN	6	numeric	Not used. Will be set to zeros.
0120	FILLER	5	Alpha	Blank.
0130	RESERVED	1	Alpha	Blank
0140	RESERVED	1	Alpha	Blank
0150	RESERVED	6	Alpha	Blank
0160	PRODUCTION-TEST CODE	1	Alpha	Equals either 'P' (production) or 'T' (test).
0170	TRANSMISSION TYPE CODE	1	Alpha	Equals 'Z' (State Acknowledgment)
0180	RESERVED	1	Alpha	Blank
N/A	RECORD TERMINUS	1	Alpha	Equals '#'

6.4 INNER ENVELOPE TRANB HEADER RECORD

This header record contains additional information about the tax return's Transmitter.

STATE ACKNOWLEDGMENT FILE TRANB RECORD (INNER ENVELOPE)				
SEQ. NO.	**FIELD NAME**	**LEN.**	**DATA TYPE**	**DESCRIPTION**
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	Alpha	Equals '****'
0000	RECORD ID	6	Alpha	Equals 'TRANB '
0010	TRANSMITTER EIN	9	numeric	Equals the EIN of the tax return file transmitter.
0020	TRANSMITTER ADDRESS	35	alphanum	Business address of the tax return file transmitter.
0030	TRANSMITTER CITY, STATE, ZIP CODE	35	alphanum	Business address of the tax return file transmitter.
0040	TRANSMITTER AREA CODE AND PHONE NUMBER	10	numeric	Business telephone number for the tax return file transmitter.
0050	FILLER	16	Alpha	Blank
N/A	RECORD TERMINUS	1	Alpha	Equals '#'

6.5 STATE ACK KEY RECORD

This record contains information about the tax return being acknowledged. It will have the same format regardless if the tax return was accepted or rejected, however, certain field values will differ based on whether it is accepted or not. If rejected, it will be followed immediately in this file by one or more ACKR records (up to a maximum of 96), which defines the type of error.

STATE ACKNOWLEDGMENT FILE STATE ACK KEY RECORD

SEQ. NO.	FIELD NAME	LEN.	DATA TYPE	DESCRIPTION
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	alpha	Equals '****'.
0000	RECORD ID	6	alpha	Equals 'ACK '. (Left justified with 3 spaces).
0005	RESERVED IP ADDRESS CODE	1	alpha	Blank.
0010	EIC INDICATOR	1	alpha	Blank.
0020	TAXPAYER IDENTIFICATION NUMBER	9	numeric	Equals the primary SSN on the tax return being acknowledged.
0030	RETURN SEQUENCE NUMBER	16	alphanum	Equals the RSN (Seq. # 0023) on the tax return being acknowledged. Position 1-5 equals the ETIN of the tax return file transmitter. Position 6-7 equals the Transmitter's Use Code. Position 8-10 equals the Julian Day. Position 11-12 equals the Transmission Sequence Number. Position 13-16 equals the Sequence Number for the return.
0040	**REQUESTED** REFUND OR BALANCE DUE	12	numeric	Equals the value of AMOUNT YOU OWE or REFUND reported on the tax return being acknowledged. (This will be set to zeros if it is a zero liability return.)
0050	ACCEPTANCE CODE	1	alpha	Equals one of the following values based on state edits: 'A' = Accepted 'R' = Rejected 'D' = Duplicate (also rejected)
0060	DUPLICATE CODE	3	alpha	If the Acceptance Code equals D, this field indicates what type of duplicate it is. Equals the following value (left justified) based on state edits: 'D ' = Duplicate DCN or zero 'P ' = Duplicate Primary SSN or zero 'S ' = Duplicate Spouse SSN or zero
0065	PIN PRESENCE INDICATOR	1	numeric	Nebraska does not use a PIN for state signature purposes in the Fed/State program. This will always equal 0.
0070	EFT CODE	1	alpha	Not used. Blank.
0080 ***** **CHG**	DATE ACCEPTED	8	numeric	If the Acceptance Code equals A, this will be set to the Date Received for the return being acknowledged. **This date will be in YYYYMMDD format.** If the Acceptance Code equals R or D, this will be blank.

0090 * CHG	RETURN DECLARATION CONTROL NUMBER (DCN)	14	numeric	Equals the DCN (Seq. # 0020**)** on the tax return being acknowledged. pos. 1-2 = '00' pos. 3-8 = EFIN of ERO pos. 9-11 = Batch No. ('000'-'999') pos. 12-13 = Serial No. ('00'-'99') **pos. 14 = Year Digit (value = '6')**
0100	NUMBER OF ERROR RECORDS	2	numeric	Equals the number of ACKR reject records for the tax return being acknowledged. Values are 00 (none) through 96.
0110	FOUO RETURN SEQUENCE NUMBER	13	alpha	Reserved. Blank.
0112 * CHG	**REQUESTED** STATE DD INDICATOR	1	alpha	**Equals one of the following values when the return is reported as a refund, otherwise this is blank:** **'Y' = Direct Deposit Requested** **'N' = Paper Check Requested**
0115	PAYMENT ACKNOWLEDGMENT LITERAL	15	alpha	Not used by Nebraska. Blank.
0117	DATE OF BIRTH VALIDITY CODE	1	numeric	Equals 0.
0118	FILLER	1	alpha	Blank.
0119	STATE-ONLY CODE	2	alpha	Equals 'SO' or blank depending on the value of Seq # 0019, STATE ONLY INDICATOR on the tax return being acknowledged.
0120	DEBT CODE	1	alpha	Not used. Blank.
0130	STATE PACKET CODE	2	alpha	Equals 'NE'.
N/A	RECORD TERMINUS	1	alpha	Equals '#'

6.6 STATE ACKR REJECT RECORD

This record provides the Reject Code that is assigned to a tax return. There can be up to 96 of these records associated with the ACK KEY record defined above.

STATE ACKNOWLEDGMENT FILE STATE ACKR ERROR RECORD				
SEQ. NO.	**FIELD NAME**	**LEN.**	**DATA TYPE**	**DESCRIPTION**
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	alpha	Equals '****'.
0000	RECORD ID	6	alpha	Equals 'ACKR '. (Left justified with 2 spaces).
0010	TAXPAYER IDENTIFICATION NUMBER	9	numeric	Equals the primary SSN on the tax return being acknowledged, and matches the Taxpayer Identification Number on the ACK KEY record.

0020	FILLER	7	alpha	Blank.
0030	ERROR RECORD SEQUENCE NUMBER	2	numeric	Equals the sequence of this record out of the possible 96 occurrences.
0040	ERROR FORM RECORD ID	6	alphanum	Not used by Nebraska. Blank.
0050	ERROR FORM RECORD TYPE	6	alphanum	Not used by Nebraska. Blank.
0060	ERROR FORM PAGE NUMBER	5	alphanum	Equals 'pg00 '. (Left justified with 1 space).
0070	ERROR FORM OCCURRENCE	7	numeric	Equals 0000001.
0080	ERROR FIELD SEQUENCE NUMBER	4	numeric	Not used by Nebraska. Blank.
0090	ERROR REJECT CODE	4	numeric	Equals the Nebraska Reject Code associated with this error. (See the 2005 Nebraska Reject Code Listing for possible values).
0100	FILLER	55	alpha	Blank.
N/A	RECORD TERMINUS	1	alpha	Equals '#'

6.7 INNER ENVELOPE RECAP RECORD

This record provides file totals by Transmitter. One Inner Envelope Recap record will exist in this file for each group of tax return acknowledgments intended for a unique Transmitter Mailbox ETIN.

STATE ACKNOWLEDGMENT FILE RECAP RECORD (INNER ENVELOPE)				
SEQ. NO.	**FIELD NAME**	**LEN.**	**DATA TYPE**	**DESCRIPTION**
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	alpha	Equals '****'.
0000	RECORD ID	6	alpha	Equals 'RECAP '. (Left justified with 1 space).
0010	FILLER	8	alpha	Blank.
0020	TOTAL EFT COUNT	6	numeric	Not used. Blank.
0030	TOTAL ACK KEY COUNT	6	numeric	Equals the total count of ACK KEY records within this Inner Envelope. Range = 000001-999999.
0040	ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN) + USE CODE	7	numeric	Equals the ETIN of the tax return file transmitter as provided in Seq. # 0023, RSN ETIN in the Nebraska Generic Record. This is the ETIN of the Transmitter used to identify the mailbox where the IRS posts the NE Ack. Left justified. Use Code (Pos. 6 and 7) will be 00-99. This matches the ETIN in the corresponding TRANA Inner Envelope header record.
0050	JULIAN DAY OF TRANSMISSION	3	numeric	Not supplied by the state. Will be set to zeros.

0060	TRANSMISSION SEQUENCE	2	numeric	Not supplied by the state. Will be set to zeros.
0070	TOTAL ACCEPTED RETURNS	6	numeric	Equals a count of all ACK KEY records within this Inner Envelope with an Acceptance Code equal to 'A'.
0080	TOTAL DUPLICATED RETURNS	6	numeric	Equals a count of all ACK KEY records within this Inner Envelope with an Acceptance Code equal to 'D'.
0090	TOTAL REJECTED RETURNS	6	numeric	Equals a count of all ACK KEY records within this Inner Envelope with an Acceptance Code equal to 'R'.
0100	TOTAL ACK ERROR COUNT	6	numeric	Equals a count of all ACKR records within this Inner Envelope.
0110	IRS COMPUTED EFT COUNT	6	numeric	Blank.
0120	IRS COMPUTED RETURN COUNT	6	numeric	Blank.
0130	TOTAL STATE-ONLY RETURN COUNT	6	numeric	Blank.
0135	TOTAL ACCEPTED STATE-ONLY RETURNS	6	numeric	Blank.
0137	FILLER	5	alpha	Blank.
0140	ACK FILE NAME (GTX KEY)	20	alphanum	Provided by the IRS EMS.
N/A	RECORD TERMINUS	1	alpha	Equals '#'

6.8 OUTER ENVELOPE RECAP RECORD

This record provides file totals for the entire Acknowledgment file.

STATE ACKNOWLEDGMENT FILE RECAP RECORD (OUTER ENVELOPE)				
SEQ. NO.	**FIELD NAME**	**LEN.**	**DATA TYPE**	**DESCRIPTION**
N/A	BYTE COUNT	4	numeric	The number of bytes in the record. Equals 0120.
N/A	RECORD SENTINEL	4	alpha	Equals '****'.
0000	RECORD ID	6	alpha	Equals 'RECAP '. (Left justified with 1 space).
0010	FILLER	8	alpha	Blank.
0020	TOTAL EFT COUNT	6	numeric	Not used. Will be set to zeros.
0030	TOTAL INNER TRANA COUNT	6	numeric	Equals the total number of transmitters in this file.
0040	TRANSMITTER STATE ETIN	7	numeric	Left justified. Pos. 1 – 5 equals the Nebraska ETIN, 36746. Pos. 6 and 7 (Use Code) will be zeros.
0050	JULIAN DAY OF TRANSMISSION	3	numeric	Sequential day of the year (001 - 366) for this transmission. This will equal JULIAN DAY in the Outer Envelope TRANA record.

0060	TRANSMISSION SEQUENCE	2	numeric	Sequence number of this transmission within a particular JULIAN DAY.
0070	TOTAL ACCEPTED RETURNS	6	numeric	Not used for state Acks. Equals all zeros.
0080	TOTAL DUPLICATED RETURNS	6	numeric	Not used for state Acks. Equals all zeros.
0090	TOTAL REJECTED RETURNS	6	numeric	Not used for state Acks. Equals all zeros.
0100	TOTAL NUMBER OF ACK ERROR RECORDS	6	numeric	Not used for state Acks. Equals all zeros.
0110	IRS COMPUTED RETURN EFT COUNT	6	numeric	Not used for state Acks. Equals all zeros.
0120	IRS COMPUTED RETURN COUNT	6	numeric	Not used for state Acks. Equals all zeros.
0130	TOTAL STATE-ONLY RETURNS	6	numeric	Not used for state Acks. Equals all zeros.
0135	TOTAL ACCEPTED STATE-ONLY RETURNS	6	numeric	Not used for state Acks. Equals all zeros.
0137	FILLER	5	alpha	Blank.
0140	ACK FILE NAME	20	alphanum	GTX Key for transmitted acknowledgments. Supplied by the IRS.
N/A	RECORD TERMINUS	1	alpha	Equals '#'

APPENDIX B
NEBRASKA FORMS 1040N (LONG FORM) AND 1040NS (SHORT FORM) GENERIC RECORD LAYOUT

6.4 SPECIFICATIONS FOR FORM 1040N (LONG FORM) WITH OPTIONAL SCHEDULES I, II, AND III; AND FORM 1040NS (SHORT FORM).

Nebraska uses a long form (1040N), and a short form (1040NS). Field definitions in this section are for both forms.

FORMS 1040N AND 1040NS HEADER SECTION					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**
N/a * CHG	BYTE COUNT byte_count	n/a	4	num. 0-9	**Always Required.** Provides the number of bytes in the record. **Must equal "2752" for fixed** or "nnnn" for variable.
N/a	RECORD SENTINEL	n/a	4	Alphanum.	**Always Required.** Value '****'.
0000	RECORD ID.	n/a	6	Alphanum.	**Always Required.** Set to 'STbbbb'.
0001	FORM NUMBER	n/a	6	Alphanum.	**Always Required.** Set to '0001bb'.
0002	PAGE NUMBER	n/a	5	Alphanum.	**Always Required.** Set to 'PG01b'.
0003	TAXPAYER ID NUMBER g000_prssn	n/a	9	Numeric	**Always Required.** Set to Primary Taxpayer SSN; (Code as Numeric) Must equal primary SSN on the federal return.
0004	FILLER	n/a	1	Alphanum.	**Always Required.** Set to space.
0005	FORM OCCURRENCE NUMBER	n/a	7	Numeric	**Always Required.** Set to 0000001.
0010	STATE CODE g010_st_cd	n/a	2	Alphanum.	**Always Required.** Must equal 'NE'.
0011	CITY CODE	n/a	2	Blanks	**Not Used**.
0019	STATE ONLY INDICATOR g019_sonly	n/a	2	alphnum.	**Optional**. Must equal 'SO' if a State Only return, else set to blanks.

0020 * CHG	DECLARATION CONTROL NUMBER (DCN) g020_prfx g020_efin g020_misc	n/a	14	alphnum.	**Always Required.** Must match DCN on Nebraska Form 8453N. Values are: pos. 1-2 = '00' pos. 3-8 = EFIN of ERO pos. 9-11 = Batch No.; ('000'-'999') pos. 12-13 = Serial No. ('00'-'99') pos. 14 = **Year Digit; (Value = '6')**
0023	RETURN SEQUENCE NUMBER (RSN) g023_etin g023_misc	n/a	16	Num. 0-9	**Always Required.** Must equal RSN on 1040, 1040A, or 1040EZ. This specifies the ETIN under which state Acknowledgment files will be posted at the IRS. Values are: pos. 1-5 = ETIN of Transmitter pos. 6-7 = Transmitter Use pos. 8-10 = Julian Date pos. 11-12 = Seq. No. (01-99) pos. 13-16 = Return Seq. No. (0001- 9999)

FORM 1040N AND 1040NS STATE DIRECT DEPOSIT/ELECTRONIC FUNDS WITHDRAWAL SECTION					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**
0024	STATE RETURN INDICATOR g024_srind	n/a	1	Blank	**Optional.** Indicates if an electronic banking function is requested. Values are: ‘ ’ = No Direct Deposit or EFW ‘1' = Direct Deposit of refund ‘2' = Electronic Funds Withdrawal (EFW) of balance due
0025	STATE ROUTING TRANSIT FLAG g025_rtnfl	n/a	1	Blanks	**Not Used.**

0027 * NEW	DIRECT DEBIT (EFW) DATE G027_dbdat	N/a	**8**	alphanum.	**Optional.** If present, then Amount You Owe (Seq# 0480) must not be blank, and must be greater than zero; State Return Indicator (Seq# 0024) must equal '2'; and other Electronic Funds Withdrawal fields (Seq# **0028**, 0030, 0035, and 0040 or 0048), must contain significant values. **If used, format as YYYYMMDD.** Must be a valid date, greater than **20060115** and equal to or greater than the Processing Date (in the STCAP record) plus 2 days. Electronic Funds Withdrawals can be warehoused prior to the current year's due date, but not after the current year's due date. If the Processing date is after the current year's due date, the Debit Date must equal the Processing Date plus 2 days. Note: Any Electronic Funds Withdrawal requests with invalid or incomplete dates will be denied and a balance due notice sent to the taxpayer. The department will advance the Debit Date to the next banking day in certain cases, such as weekends and holidays, when not enough time has been allowed to process the debit on the date specified. Files rejected by the IRS should be inspected by the user for possible updates. **The location of this field was previously in Sequence # 0305.**
0028 * NEW	DEBIT AMOUNT G028_dbamt	n/a	12	num 0-9 (+ only)	**Optional.** Required if State Return Indicator (Seq# 0024) equals '2', and other Electronic Funds Withdrawal fields contain significant data. **The location of this field was previously in Sequence # 0925.**
0030	STATE ROUTING TRANSIT NUMBER g030_rtn	41a	9	Num. 0-9	**Optional**. Identification number of the taxpayer's financial institution. Follow IRS edit rules for this field. Must be blank if no state direct deposit or Electronic Funds Withdrawal.

0032	STATE RTN INDICATOR g032_rtnin	n/a	1	Num. 0-9	**Optional. Values are:** 0 = No state RTN. 1 = State RTN found on FOMF. 2 = State RTN not found on FOMF.
0035	STATE DEPOSIT ACCOUNT NUMBER g035_acct	41c	17	alphanum.	**Optional**. The taxpayer's bank account number in which refunds are deposited or from which balance dues are debited. Must be blank if no state direct deposit or or Electronic Funds Withdrawal (if Seq# 0024 is blank).
0040	STATE CHECKING ACCOUNT IND. g040_ckacc	41b	1	alpha	**Optional**. Must be blank if no state direct deposit or Electronic Funds Withdrawal (if Seq# 0024 is blank). Values are: 'X' = Checking ' ' = Not Applicable/No State Direct Deposit or Electronic Funds Withdrawal.
0048	STATE SAVINGS ACCOUNT IND. g048_svacc	41b	1	alpha	**Optional**. Must be blank if no state direct deposit or Electronic Funds Withdrawal (if Seq# 0024 is blank). Values are: 'X' = Savings ' ' = Not Applicable/No State Direct Deposit or Electronic Funds Withdrawal.

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FORM 1040N AND 1040NS INDICATORS SECTION					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**
0049	ONLINE STATE RETURN g049_online	n/a	1	alphanum.	**Optional.** Values are: Blank = prepared by ERO Software 'O' = if prepared by Online Software

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FORM 1040N AND 1040NS PARTICIPANT SECTION					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**

0050	STATE NUMERIC AREA g050_ppssn g050_ppeing g050_ppzip	n/a	27	alphanum.	**Optional**. Values are: Pos. 1 - 9 = Prep. SSN or PTIN Pos. 10 - 18 = Prep. EIN Pos. 19 - 23 = Prep. Zip Cd. Pos. 24 - 27 = Prep. Zip+4)
0052	STATE ALPHA NUMERIC AREA g052_mbxid g052_pfnam g052_paddr g052_pcity g052_pst g052_psein	n/a	93	alphanum.	Values are: Pos. 1 - 5 = Not used – blank Pos. 6 - 40 = Prep.Firm Name Pos. 41 - 70 = Prep. Address Pos. 71 - 90 = Prep. City Pos. 91 - 92 = Prep. State Pos. 93 = Prep. Self-Empl. Indicator

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FORM 1040N AND 1040NS ENTITY SECTION					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**
0055	SPOUSE SSN g055_spssn	N/a	9	num. 0-9	**Optional**. **Required if Filing Status equals 2 or 3**. Must be blank if Nebraska Filing Status equals 1, 4, or 5.
0060	NAME LINE 1 g060_plnam g060_psnam	N/a	35	alphanum.	**Always Required.** First 32 characters of the primary taxpayer last name. Must equal first 32 characters of IRS Primary Taxpayer last name followed by 3 characters of name suffix, if needed.
0062 * NEW	**DATE OF DEATH – PRIMARY** g062_prdod	N/a	8	num. 0-9	**Optional. Date of death for the primary taxpayer. Format as YYYYMMDD.** If this is present, Filing Status must equal '2' and Seq. # 0068 must be blank.
065	NAME LINE 2 g065_slnam g065_ssnam	N/a	35	alphanum.	**Optional. Required if File Status equals 2 or 3.** First 32 characters of the secondary taxpayer (Spouse) last name, followed by 3 characters of name suffix if needed.
0068 * NEW	**DATE OF DEATH – SECONDARY (SPOUSE)** g068_spdod	N/a	8	num. 0-9	**Optional. Date of death for the secondary taxpayer (spouse). Format as YYYYMMDD.** If this is present, Filing Status must equal '2' and Seq. # 0062 must be blank.

0070	NAME LINE 3 g070_pfnam g070_pmint g070_sfnam g070_smint	N/a	35	alphanum.	**Required**. Positions 1-16 is the Primary taxpayer first name. Position 17 is the Primary taxpayer middle initial. Positions 18-33 is the secondary taxpayer first name **(Required for File Status 2)**. Position 34 is the secondary taxpayer middle initial. Position 35 must be blank.
0074 * NEW	**C/O ADDRESSEE** g074_coaddr	N/a	35	alphanum.	**Not Used. In Care Of addressee name. Not used by Nebraska. Set to blanks.**
0075	ADDRESS LINE 1 g075_addr1	N/a	35	alphanum.	**Optional**. Required if Taxpayer mailing address is in the U.S. First 35 characters of the taxpayer's address.
0077	FOREIGN STREET ADDRESS g077_faddr	N/a	35	alphanum.	**Optional**. Required if Taxpayer mailing address is outside of the U.S.
0080	ADDRESS LINE 2 g080_addr2	N/a	35	alphanum.	**Optional**. Remaining characters of the taxpayer's address.
0085	CITY g085_city	N/a	22	Alpha	**Optional.** Required if Taxpayer mailing address is in the U.S. Taxpayer address city name.
0087	FOREIGN CITY, STATE, OR PROVINCE g087_fcsp	N/a	35	alphanum.	**Optional.** Required if Taxpayer mailing address is outside of the U.S.
0090	CITY CODE	n/a	5	Blank	**Not Used.**
0095	STATE g095_state	n/a	2	Alpha	**Optional.** Required if Taxpayer mailing address is in the U.S. Taxpayer address state. If present, must equal a standard Postal Abbreviation.
0098	FOREIGN COUNTRY g098_fcoun	n/a	22	Alpha	**Optional.** Required if Taxpayer mailing address is outside of the U.S.
0100	ZIP CODE g100_zip1	n/a	12	alphanum.	**Optional.** Required if Taxpayer mailing address is in the U.S. Left justified. Pos. 6-12 is not used and must equal spaces.

0105	HIGH SCHOOL DISTRICT CODE g105_schcd	n/a	20	alphanum.	**Optional.** Required for 1040N resident returns and all short form (1040NS) filers. Resident returns must have Type of Return, Seq.# 0305, = '1') and Part Year Resident returns must have Type of Return, Seq# 0305, = '2', and the Part Year Resident End Date (Seq# 0305) equal to 12/31/2005). When required, it must be a valid code. Format as follows: This is a 7 digit code. Pos. 1-2 is the Taxpayer residence county. Pos. 3-4 is the School County. Pos. 5-7 is the School District Number. Use the High School District Code Table (referenced in Appendix E, and available electronically) to verify a valid High School District Code. If Type of Return is '2', and no value is entered by the user, set to '9999999'. (Note; entry of '9999999' by user should be allowed when Type of Return is '2', and Part Year End Date (Seq# 0305) is not equal to 12/31/2001. Pos. 8-20 = spaces.
0110	COUNTY CODE	n/a	5	alphanum.	**Not Used.**
0115	TAXPAYER TELEPHONE NUMBER g115_tele	n/a	12	alphanum. 999-999-9999	**Optional**. No parenthesis. Insert dashes between area code and prefix, and between prefix and the remaining 4 digits. Note to Online developers: Although this field is optional, we strongly recommend that your software capture this information in the event that we must contact them about errors on the return.
0120 * NEW	PRIMARY TAXPAYER SIGNATURE (PIN USE ONLY) g120_ppin	n/a	5	num. 0-9	**Optional. Federal PIN assigned to Primary Taxpayer. Not used by Nebraska.**
0125 * NEW	SPOUSE SIGNATURE (PIN USE ONLY) g125_spin	n/a	5	num. 0-9	**Optional. Federal PIN assigned to the Spouse Taxpayer. Not used by Nebraska.**

0126 * NEW	ERO EFIN/PIN g126_epin	n/a	11	num. 0-9	**Optional. Not used by Nebraska.**

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FORM 1040N AND 1040NS CONSISTENCY SECTION					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**
0150	FEDERAL FILING STATUS	n/a	1	blank	**Not Used** in consistency check. Must equal spaces.
0155	TOTAL FEDERAL EXEMPTIONS g155_fexmp	5 (Form 1040NS)	2	alphanum.	**Always Required.** **1040N:** Valid range is 00 through 99. This is Federal Exemptions as reflected in the federal return. When the federal form used was a 1040 or 1040A, it will be used in the IRS consistency check**.** If the federal form used was a 1040EZ, it will not be checked. 1040NS: **Taxpayers using this form MUST also be filing a federal 1040EZ**. This is the Federal Exemptions as reflected in the federal filing, and is shown as Number of Personal Exemptions on Form 1040NS. When the federal form used was a 1040EZ, it will **not** be used in the IRS consistency check. Must equal '00', '01', or '02'.
0160	WAGES, SALARIES AND TIPS	n/a	12	blanks	**Not Used** in consistency check. Must equal spaces.
0165	TAXABLE INTEREST	n/a	12	blanks	**Not used** in consistency check. Must equal spaces.
0170	TAX EXEMPT INTEREST	n/a	12	blanks	**Not used** in consistency check. Must equal spaces.
0175	DIVIDENDS	n/a	12	blanks	**Not used** in consistency check. Must equal spaces.
0180	STATE REFUND	n/a	12	blanks	**Not used** in consistency check. Must equal spaces.
0185	TAXABLE SOCIAL SECURITY BENEFITS	n/a	12	blanks	**Not used** in consistency check. Must equal spaces.
0190	KEOGH PLAN & SEP DEDUCTIONS	n/a	12	blanks	**Not used** in consistency check. Must equal spaces.

0195	FEDERAL ADJUSTED GROSS INCOME g195_agi	5	12	num. 0-9	**Always Required.** Signed Numeric (+ or -). Must equal IRS record Adjusted Gross Income unless the Special Instructions Box is checked. This field is always used in the IRS consistency check.
0200	STANDARD DEDUCTION	n/a	12	blanks	**Not used** in consistency check. Must equal spaces.
0205	EIC CLAIMED	n/a	12	blanks	**Not used** in consistency check. Must equal spaces.

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FORM 1040N AND 1040NS
ALPHANUMERIC SECTION

ALPHANUMERIC FIELD 1

IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0300	SOFTWARE LICENSE NUMBER g300_licno	n/a	10	alphanum.	**Always Required**. **Cannot be blank**. Assigned to the developer by the department upon initiation of yearly testing. This changes each year. It identifies the software used to create the return.
0300	ERO CONTACT NAME g300_eronm	n/a	31	alphanum.	**Always Required**. **Cannot be blank if an ERO return. Set to spaces if an Online return.** Must correspond to the name of the contact person within the ERO office that is responsible for error resolution and/or maintaining Nebraska Form 8453N.
0300	ERO TELEPHONE NUMBER g300_eroph	n/a	10	alphanum.	**Always Required**. **Cannot be blank if an ERO return. Set to spaces if an Online return.** No dashes or parenthesis. This must correspond to the phone number of the contact person within the ERO office that is responsible for state error resolution and/or maintaining Nebraska Form 8453N.
0300	NON-PAID PREPARER NAME g300_npprp	n/a	13	alphanum.	**Optional**. Non-paid preparer name.
0300	PREPARER STATE EIN	n/a	16	alphanum.	**Not Used.** Set to blanks.

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FORM 1040N AND 1040NS ALPHANUMERIC SECTION ALPHANUMERIC FIELD 2					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**
0305	STATE FORM USED g305_nform	n/a	1	Alphanum.	**Always Required**. Must equal 'N' when the return is a Form 1040N, or 'S' when the return is a Form 1040NS .
0305	SCHEDULE INDICATOR g305_schid	n/a	1	Alphanum.	**Always Required.** Values are: '0' = No Nebraska Schedules '1' = NE Schedule I only. '2' = NE Schedule II only. '3' = NE Schedule III only. '4' = NE Schedules I & II. '5' = NE Schedules I & III. **If Type of Return = 'S', this must equal '0'.** This code must match the actual data contained in their respective numeric section fields.
0305	FEDERAL FORM USED g305_fform	n/a	1	Alphanum.	**Always Required**. Values are: '0' = 1040 '1' = 1040A '2' = 1040EZ
0305	LABEL ONLY BOX	n/a	1	Alphanum.	**Not Used**.
0305	SPECIAL FILING STATUS g305_sstat	n/a	1	Alphanum.	**Always Required**. Values are: '0' = Not checked '1' = Farmer/Rancher (1040N filers only) '2' = Active Military
0305	NEBRASKA FILING STATUS g305_nstat	1 (Form 1040N) 1 (Form 1040NS)	1	Alphanum.	**Always Required**. Values are: '1' = Single '2' = Married Filing Joint '3' = Married Filing Separate '4' = Head of Household '5' = Widow(er) with dependent children 1040NS filers are limited to '1' (single) or '2' (married filing joint) only.

0305	CHECKOFF - You were 65 or older g305_you65	2a	1	Alphanum.	**Always Required**. Values are: ‘0' = if NO not checked, or if it is a Form 1040NS. ‘1' = if YES checked.
0305	CHECKOFF - You were blind g305_youbl	2a	1	alphanum.	**Always Required**. Values are: ‘0' = if NO not checked, or if it is a Form 1040NS. ‘1' = if YES checked
0305	CHECKOFF - Spouse was 65 or older g305_sps65	2a	1	alphanum.	**Always Required**. Values are: ‘0' = if NO not checked, or if it is a Form 1040NS. ‘1' = if YES checked
0305	CHECKOFF - Spouse was blind g305_spsbl	2a	1	alphanum.	**Always Required**. Values are: ‘0' = if NO not checked, or if it is a Form 1040NS. ‘1' = if YES checked
0305	CLAIMED AS DEPENDENT g305_clmdp	2b (Form 1040N) 2 (Form 1040NS)	1	alphanum.	**Always Required**. Values are: ‘0' = if NO not checked, or ‘1' = if YES checked
0305	TYPE OF RETURN g305_tyret	3 (Form 1040N) N/A (Form 1040NS)	1	alphanum.	**Always Required**. Values are: ‘1' = Resident ‘2' = Partial Year Resident ‘3' = Nonresident 1040NS filers are limited to ‘1’ (resident). If = ‘2' or ‘3', then Schedule Indicator must equal 3 or 5; and Schedule III fields must not be all blank. If = ‘2', Part Year Resident Begin and End Dates are required.

0305	SPECIAL INSTRUCTIONS (NO FEDERAL LIABILITY) CHECK BOX g305_sibox	N/a	1	alphanum.	**Always Required**. (Between 1040N lines 4 and 5); Values are: ‘0' = if NO not checked, or ‘1' = if YES checked. If a Form 1040N and this is = ‘1' (checked): This indicates the taxpayer had no federal liability. If so, then 1040N Lines 6 through 27 must be set to blanks. If a Form 1040NS and this = ‘1' (checked): This indicates the taxpayer had no federal liability. If so, 1040NS lines 4 and 6 through 8 must be set to blanks.
0305	REFUND DEDUCTION BOX g305_rdbox	13	1	alphanum.	**Always Required**. Values are: ‘0' = if NO not checked, or if it is a Form 1040NS. ‘1' = if YES checked If = ‘1' (checked), this indicates that the only adjustment, either increasing or decreasing AGI, is the state income tax refund. In this case, no Nebraska Schedule I should be submitted.
0305	CREDIT FOR PRIOR YEAR MINIMUM TAX INDICATOR g305_amtbx	N/a	1	alphanum.	**Always Required**. Values are: ‘0' = if NO not checked, or if it is a Form 1040NS. ‘1' = if YES checked Indicates the taxpayer is claiming a prior year minimum tax credit. If = ‘1' (checked) and Type of Return = ‘1' (resident), then 1040N Line 20 must have a value. If = ‘1' (checked) and Type of Return = ‘2' (Part Year Resident) or ‘3' (Non-resident), then Schedule III, Line 64 must have a value.

0305	FEDERAL TAX USED INDICATOR g305_ftusd	N/a	1	alphanum.	**Always Required**. Values are: '0' = if NO not checked, or if it is a Form 1040NS. '1' = if YES checked Indicates the taxpayer is using their Federal tax liability amount in 1040N Line 28. If Nebraska tax after non-refundable credits is larger than Federal tax, then Federal tax should be entered into Line 28 and this field should be set to '1'.
0305	NUMBER OF SIGNATURES g305_nosig	N/a	1	alphanum.	**Always Required**. Must equal the number of signatures on the Nebraska Form 8453N. Values are: '1' = one signature, or '2' = two signatures If = '1'; Nebraska Filing Status must equal 1, 3, 4 or 5. If = '2'; Nebraska Filing Status must equal 2.
0305	PART YEAR RESIDENT BEGIN DATE g305_pyrbd	N/a	10	alphanum.	**Optional**. Must be blank if Type of Return equals '1' or if it is a Form 1040NS. Format as MM/DD/CCYY. If present, then Type of Return must = '2', Schedule Indicator must equal '3' or '5', and NE Schedule III must be present. If Begin Date is present, then End Date must also be present.
0305 * CHG	PART YEAR RESIDENT END DATE g305_pyred	N/a	10	alphanum.	**Optional**. Must be blank if Type of Return equals '1' or if it is a Form 1040NS. Format as MM/DD/CCYY. If present, then Type of Return must = '2', Schedule Indicator must equal '3' or '5', and NE Schedule III must be present. If End Date is present, then Begin Date must also be present. If End Date equals **12/31/2005**, then School District Code (Seq # 0305) is required.
0305	SCHEDULE II STATE # 1 POSTAL ABBREV. g305_s2st1	N/a	2	alphanum.	**Optional**. Must be the postal abbreviation of the state for the state return associated with Schedule II occurrence #1. Blank if it is a Form 1040NS.

0305	SCHEDULE II STATE # 2 POSTAL ABBREV. g305_s2st2	N/a	2	alphanum.	**Optional**. Must be the postal abbreviation of the state for the state return associated with Schedule II occurrence #2. Blank if it is a Form 1040NS.
0305	SCHEDULE II STATE # 3 POSTAL ABBREV. g305_s2st3	N/a	2	alphanum.	**Optional**. Must be the postal abbreviation of the state for the state return associated with Schedule II occurrence #3. Blank if it is a Form 1040NS.
0305	SCHEDULE II STATE # 4 POSTAL ABBREV. g305_s2st4	N/a	2	alphanum.	**Optional**. Must be the postal abbreviation of the state for the state return associated with Schedule II occurrence #4. Blank if it is a Form 1040NS.
0305	SCHEDULE II STATE # 5 POSTAL ABBREV. g305_s2st5	N/a	2	alphanum.	**Optional**. Must be the postal abbreviation of the state for the state return associated with Schedule II occurrence #5. Blank if it is a Form 1040NS.
0305 * NEW	CHILD CARE WORKSHEET PROVIDER ADDRESS STATE # 1 POSTAL ABBREV. g305_cpst1	N/a	2	alphanum.	**Optional**. Line 1, Column (b), the postal abbreviation of the state for the Care Provider address. Blank if it is a Form 1040NS. **Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.** (Occurrence #1).
0305 * NEW	CHILD CARE WORKSHEET PROVIDER ADDRESS STATE # 2 POSTAL ABBREV. g305_cpst2	N/a	2	Alphanum.	**Optional**. Line 1, Column (b), the postal abbreviation of the state for the Care Provider address. Blank if it is a Form 1040NS. (Occurrence #2).
0305 * NEW	CHILD CARE WORKSHEET PROVIDER ADDRESS STATE # 3 POSTAL ABBREV. g305_cpst3	N/a	2	Alphanum.	**Optional**. Line 1, Column (b), the postal abbreviation of the state for the Care Provider address. Blank if it is a Form 1040NS. (Occurrence #3).

0305 * NEW	CHILD CARE WORKSHEET PROVIDER ADDRESS STATE # 4 POSTAL ABBREV. g305_cpst4	N/a	2	Alphanum.	**Optional**. Line 1, Column (b), the postal abbreviation of the state for the Care Provider address. Blank if it is a Form 1040NS. (Occurrence #4).
0305 * NEW	CHILD CARE WORKSHEET PROVIDER ADDRESS STATE # 5 POSTAL ABBREV. g305_cpst5	N/a	2	Alphanum.	**Optional**. Line 1, Column (b), the postal abbreviation of the state for the Care Provider address. Blank if it is a Form 1040NS. (Occurrence #5).
0305 * CHG	FILLER g305_fillr	N/a	23	alphanum.	**Not Used**. Pos. 58-80 is not used and should equal spaces.

FORM 1040N AND 1040NS
ALPHANUMERIC SECTION

ALPHANUMERIC FIELD 3

IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN	ALLOW. CHAR.	DEFINITION / EDITS
0310 * NEW	PROVIDER # 1 FEDERAL ID g310_cpid1	N/a	9	Alphanum.	**Optional**. SSN or EIN of persons or organizations who provided the care. **Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.**
0310 * NEW	PROVIDER # 2 FEDERAL ID g310_cpid2	N/a	9	Alphanum.	**Optional**. SSN or EIN of persons or organizations who provided the care.
0310 * NEW	PROVIDER # 3 FEDERAL ID g310_cpid3	N/a	9	Alphanum.	**Optional**. SSN or EIN of persons or organizations who provided the care.
0310 * NEW	PROVIDER # 4 FEDERAL ID g310_cpid4	N/a	9	Alphanum.	**Optional**. SSN or EIN of persons or organizations who provided the care.

0310 * NEW	PROVIDER # 5 FEDERAL ID g310_cpid5	N/a	9	Alphanum.	**Optional**. SSN or EIN of persons or organizations who provided the care.
0310 * NEW	QUALIFYING PERSON # 1 FEDERAL ID g310_qpid1	N/a	9	Alphanum.	**Optional**. SSN of Qualifying Person. **Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.**
0310 * NEW	QUALIFYING PERSON # 2 FEDERAL ID g310_qpid2	N/a	9	Alphanum.	**Optional**. SSN of Qualifying Person.
0310 * NEW	QUALIFYING PERSON # 3 FEDERAL ID g310_qpid3	N/a	9	Alphanum.	**Optional**. SSN of Qualifying Person.
0310 * NEW	Not Used g310_fillr	N/a	8	Alphanum.	**Not Used**. Blank.

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FORM 1040N AND 1040NS ALPHANUMERIC SECTION ALPHANUMERIC FIELD 4					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**
0315 * NEW	QUALIFYING PERSON # 4 FEDERAL ID g315_qpid4	N/a	9	Alphanum.	**Optional**. SSN of Qualifying Person.
0315 * NEW	QUALIFYING PERSON # 5 FEDERAL ID g315_qpid5	N/a	9	Alphanum.	**Optional**. SSN of Qualifying Person.
0315 * NEW	PROVIDER # 1 NAME g315_pnam1	N/a	25	Alphanum.	**Optional**. Name of persons or organizations who provided the care. **Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.**

0315 * NEW	PROVIDER # 2 NAME g315_pnam2	N/a	25	Alphanum.	**Optional**. Name of persons or organizations who provided the care.
0315 * CHG	FILLER g315_fillr	N/a	12	Alphanum.	**Not Used**. Blank.

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FORM 1040N AND 1040NS ALPHANUMERIC SECTION ALPHANUMERIC FIELD 5					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**
0320 * NEW	PROVIDER # 3 NAME g320_pnam3	N/a	25	Alphanum.	**Optional**. Name of persons or organizations who provided the care.
0320 * NEW	PROVIDER # 4 NAME g320_pnam4	N/a	25	Alphanum.	**Optional**. Name of persons or organizations who provided the care.
0320 * NEW	PROVIDER # 5 NAME g320_pnam5	N/a	25	Alphanum.	**Optional**. Name of persons or organizations who provided the care.
0320	FILLER g320_fillr	N/a	5	Alphanum.	**Not Used**. Blank.

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FORM 1040N AND 1040NS ALPHANUMERIC SECTION ALPHANUMERIC FIELD 6					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**
0325 * NEW	PROVIDER # 1 ADDRESS CITY g325_pcty1	N/a	20	Alphanum.	**Optional**. Address city of persons or organizations who provided the care. **Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.**

0325 * NEW	PROVIDER # 2 ADDRESS CITY g325_pcty2	N/a	20	Alphanum.	**Optional**. Address city of persons or organizations who provided the care.
0325 * NEW	PROVIDER # 3 ADDRESS CITY g325_pcty3	N/a	20	Alphanum.	**Optional**. Address city of persons or organizations who provided the care.
0325 * NEW	PROVIDER # 4 ADDRESS CITY g325_pcty4	N/a	20	Alphanum.	**Optional**. Address city of persons or organizations who provided the care.

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FORM 1040N AND 1040NS ALPHANUMERIC SECTION ALPHANUMERIC FIELD 7					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**
0330 * NEW	PROVIDER # 5 ADDRESS CITY g330_pcty5	N/a	20	Alphanum.	**Optional**. Address city of persons or organizations who provided the care.
0330 * CHG	ORIGINATOR E-MAIL ADDRESS g330_email	N/a	60	alphanum.	**Optional.** If a practitioner return, this is the e-mail address of the ERO. If an Online return, this is the e-mail address of the taxpayer. Note to Online developers: Though optional, it is strongly recommend that your software capture this information in the event that the state must contact them about errors on the return. **The location of this field was previously in Sequence # 0320.**

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FORM 1040N AND 1040NS SIGNED NUMERIC SECTION:					
IRS SEQ. NO.	**FIELD NAME**	**FORM LINE**	**LEN**	**ALLOW. CHAR.**	**DEFINITION / EDITS**

0350	STANDARD DEDUCTION g350_stded	6 4 (Form 1040NS)	12	num. 0-9 (+ only)	Required **(unless Special Instructions Box = '1', or Filing Status = 3 and one of the two spouses are itemizing).** NOTE: Nebraska has decoupled from federal standard deduction amounts. **For new Nebraska Standard Deduction values, see Appendix H** (or the What's New for Tax Year 2005 section at the beginning of this document.
0355	FEDERAL TOTAL ITEMIZED DEDUCTIONS g355_tided	7	12	num. 0-9 (+ only)	**Required** if deductions itemized. (Unless Special Instructions Box = '1'). Blank if it is a Form 1040NS. **NOTE: The only time the value from 1040 line 40 should be placed in Nebraska 1040N line 7 is when the federal line 40 is an itemized amount. Federal standard deduction should not be reported on Nebraska 1040N line 7.**
0360	STATE AND LOCAL INCOME TAXES g360_slitx	8	12	num. 0-9 (+ only)	**Required if deductions itemized, the taxpayer has a value greater than zero in Schedule A Line 5, and has checked the 5a box; (unless Special Instructions Box = '1').** Must be blank if not itemizing, or if itemizing and there is no value in Schedule A Line 5, or if itemizing and a value is present in Line 5 but the 5b box is checked. Blank if it is a Form 1040NS.
0365	NEBRASKA ITEMIZED DEDUCTIONS g365_nided	9	12	num. 0-9 (+ only)	**Required** (unless Special Instructions Box = '1'**).** Blank if it is a Form 1040NS. If calculated amount for this line is negative move a zero to this field. Must equal 1040N Line 7, minus Line 8.
0370	NEBRASKA DEDUCTIONS g370_neded	10	12	num. 0-9 (+ only)	**Required** (unless Special Instructions Box = '1'). Blank if it is a Form 1040NS. Must equal 1040N Standard Deduction (Line 6) or Nebraska Itemized Deductions (Line 9) whichever is greater.
0375	NEBRASKA INCOME BEFORE ADJUSTMENTS g375_nibad	11	12	num. 0-9 (+ only)	**Required** (unless Special Instructions Box = '1'). Blank if it is a Form 1040NS. Must equal 1040N Line 5, minus Line 10

0380	ADJUSTMENTS INCREASING FEDERAL AGI g380_adjin	12	12	num. 0-9 (+ only)	**Optional**. If Schedule Indicator equals '1', '4', or '5', must equal value of Schedule I, **Line 46**. (Blank if Special Instructions Box = '1'). Blank if it is a Form 1040NS.
0385	ADJUSTMENTS DECREASING FEDERAL AGI g385_adjde	13	12	num. 0-9 (+ only)	**Optional**. If Schedule Indicator equals '1', '4', or '5', must equal value of Schedule I, **Line 54**. (Blank if Special Instructions Box = '1'). Blank if it is a Form 1040NS.
0390	NEBRASKA TAX TABLE INCOME g390_nttin	14 (Form 1040N) 6 (Form 1040NS)	12	num. 0-9 (+ only)	**Required** (unless Special Instructions Box = '1'). Form 1040N: This equals Lines 11 (Nebraska income before adjustments), plus Line 12 Adjustments increasing AGI), minus Line 13 (Adjustments decreasing AGI). Form 1040NS: This equals Line 3 (AGI) minus Line 4. If less than zero, enter zero.
0395	NEBRASKA INCOME TAX g395_nitax	15 (Form 1040N) 7 (Form 1040NS)	12	num. 0-9 (+ only)	**Required** (unless Special Instructions Box = '1'). **See the Nebraska Tax Table for appropriate values or calculation.** If a Form 1040N and AGI exceeds certain limits, then the calculation for this field is a two part routine since additional tax may be owed by those taxpayers who exceed certain AGI levels.
0400	NEBRASKA MINIMUM OR OTHER TAX g400_nmntx	16	12	num. 0-9 (+ only)	**Optional**. Blank if it is a Form 1040NS. If present, must equal the subtotal from the Nebraska Minimum or Other Tax Work-sheet multiplied by 29.6%. If a nonresident or partial year resident return (Seq. # 0305 Type of Return = '2' or '3') then this must also equal Schedule III Line 68**.** (Blank if Special Instructions Box = '1').
0405	TOTAL NEBRASKA TAX g405_tntax	17	12	num. 0-9 (+ only)	**Required** (unless Special Instructions Box = '1'). Blank if it is a Form 1040NS. Must equal 1040N Lines 15 plus Line 16.

0410 * CHG	NEBRASKA PERSONAL EXEMPTION CREDIT g410_npecr	19 (Form 1040N) 8 (Form 1040NS)	12	num. 0-9 (+ only)	**Required** (unless Special Instructions Box = '1'). **See the Personal Exemption Credit Table in Appendix G to determine exemption credit value**. If a Non-resident or a Part Year Resident, return, **enter blanks** in this line and place the credit value in Line 65 of Schedule III. **The base value for tax year 2005 has changed from $101 to $103 per exemption claimed on 1040N Line 4 or 1040NS Line 5. This value can be phased out for higher income levels reported on Form 1040N.** Nebraska personal exemption credit is a non-refundable credit and cannot exceed Nebraska tax.
0415	CREDIT PAID TO ANOTHER STATE g415_crpas	20	12	num. 0-9 (+ only)	**Optional**. (Blank if Special Instructions Box = '1'). Blank if it is a Form 1040NS. If present and Special Instructions Box = '0', Nebraska Schedule II fields must not all be blank and Schedule Indicator must equal '2' or '4'.
0420	CREDIT FOR ELDERLY OR DISABLED g420_creld	21	12	num. 0-9	**Optional**. (Blank if Special Instructions Box = '1'). Blank if it is a Form 1040NS. Can only be claimed if Type of Return = '1' (resident) or '2' (part year resident). If a part year resident, **enter blanks** in this line and place the credit value in Line 64of Schedule III.
0425	CDAA CREDIT g425_crcda	22	12	blanks	**Not Used.**
0430	FORM 3800N **NON-REFUNDABLE** CREDIT g430_c3800	23	12	blanks	**Not Used.**
0435	NEBRASKA FORM 829N CREDIT g435_829cr	24	12	blanks	**Not Used.**

0440	DEPENDENT/ CHILD CARE NON REFUNDABLE CREDIT g440_crdpc	25	12	num. 0-9 (+ only)	**Optional**. (Blank if Special Instructions Box = '1'). Blank if it is a Form 1040NS. See tax booklet instructions. Enter only if Type of Return = '1' (resident) or '2' (part year resident). If part-yr resident, enter 0 in this line and place the credit value in Line 64 of Schedule III. If present here, Line 31 (Seq. # 0470) must be blank.
0445	TOTAL NON-REFUNDABLE CREDITS g445_tnrcr	26	12	num. 0-9 (+ only)	**Optional**. (Blank if Special Instructions Box = '1'). Blank if it is a Form 1040NS. If Form 1040N, this equals the sum of Lines 19, 20, 21, 22, 23, 24, and 25. This calculated sum cannot exceed the Total Nebraska Tax (1040N Line 17).
0450	NEBRASKA TAX NET NON REFUNDABLE CREDITS g450_nnrcr	27 (Form 1040N) 9 (Form 1040NS)	12	num. 0-9 (+ only)	**Optional**. (Blank if Special Instructions Box = '1'). Form 1040N: Equals the sum of the calculation for Line 1040N 26 subtracted from calculated 1040N Line 17. Form 1040NS: Equals the result of subtracting 1040NS Line 8 from 1040NS Line 7. If Line 8 is greater than Line 7, set to blanks. If result is less than zero, move blanks to this field.
0455	NEBRASKA INCOME TAX WITHHELD g455_niwth	28 (Form 1040N) 10 (Form 1040NS)	12	num. 0-9 (+ only)	**Optional**. Calculated total from Forms W-2 and 1099.
0460	2005 ESTIMATED TAX PAYMENTS g460_est	29	12	num. 0-9 (+ only)	**Optional**.). Blank if it is a Form 1040NS. Sum of installment payments made for 2005 plus any tax year 2004 overpayment that was applied to tax year 2005 estimated tax. See Tax Booklet instructions.
0465 * NEW	**FORM 3800N REFUNDABLE CREDIT (Replaces 4136N Credit)** **G465_incnt**	30	12	num. 0-9 (+ only)	**Not Used.**

0470	NEBRASKA CHILD CARE REFUNDABLE CREDIT g470_chcrc	31	12	num. 0-9 (+ only)	**Optional**.). Blank if it is a Form 1040NS. If present, Line 25 (Seq # 0440) must be blank. Reference the table in Appendix G. If this credit is claimed, values from federal Form 2441 (if a 1040 filer) or Schedule 2 (if a 1040A filer) must be provided in the Refundable Child Care Credit Worksheet in this Generic Record layout.
0475	BEGINNING FARMER CREDIT g475_frmcr	32	12	num, 0-9 (+ only)	**Not Used**. Set to blanks.
N/A	TOTAL	33	N/A	N/A	**Not Used.** (This Line is Not Captured. This is shown only to account for the line on the form.)
0480	AMOUNT YOU OWE g480_auowe	34 (Form 1040N) 11 (Form 1040NS)	12	num. 0-9 (+ only)	**Optional**.). Form 1040N: If 1040N Line 27 is greater than the total of Lines 28, 29, 31 and 32 (Line 33), subtract this total (Line 33) from 1040N Line 27and enter the result in this field. If over $300, a Form 2210N must be filed. If the taxpayer files Form 2210N, add in the amount of penalty here and also enter in Line 99 below. Form 1040NS: If 1040NS Line 9 is greater than Line 9, subtract 10 from Line 9 and enter the result here.
0485	OVERPAID g485_ovrpd	35 (Form 1040N) 12 (Form 1040NS)	12	num. 0-9 (+ only)	**Optional**.). If the total of Lines 28, 29, 31 and 32 (Line 33) is greater than Line 27, subtract Line 27 from this total (Line 33) and enter the result in this field.
0490	APPLIED TO 2006 ESTIMATED TAX g490_apest	36 (Form 1040N)	12	num. 0-9 (+ only)	**Optional**.) Blank if it is a Form 1040NS. Must not exceed OVERPAID (1040N Line 35).

0495	NONGAME ENDANGERED SPECIES DONATION G495_spdon	37 (Form 1040N) 13 (Form 1040NS)	12	num. 0-9 (+ only)	**Optional**. Form 1040N: If present, must be greater than $1.00 but not exceed OVERPAID (Line 35) minus Line 36. Form 1040NS: If present, must be greater than $1.00 but not exceed OVERPAID (Line 12).
0500	ELECTION CAMPAIGN FUND CONTRIBUTION G500_eccon	38 (Form 1040N) 14 (Form 1040NS)	12	num. 0-9 (+ only)	**Optional**. Form 1040N: If present, must be greater than $1.00, but not exceed OVERPAID (Line 35) minus the sum of Lines 36 and 37. Form 1040NS: If present, must be greater than $1.00 but not exceed OVERPAID (Line 12) minus Line 13.
0505	NEBRASKA STATE FAIR FOUNDATION CONTRIBUTION G505_sfair	39 (Form 1040N) 15 (Form 1040NS)	12	num. 0-9 (+ only)	**Optional**. Form 1040N: If present, must be greater than $1.00, but not exceed OVERPAID (Line 35) minus the sum of Lines 36, 37 and 38. Form 1040NS: If present, must be greater than $1.00 but not exceed OVERPAID (Line 12) minus the sum of Lines 13 and 14.
0510	REFUND g510_rfund	40 (Form 1040N) 16 (Form 1040NS)	12	num. 0-9 (+ only)	**Optional**. Form 1040N: Calculate the sum of Lines 36, 37, 38, and 39 and subtract this sum from the value of OVERPAID (Line 35). Move the result into this field. Form 1040NS: If present, must be greater than $1.00 but not exceed OVERPAID (Line 12) minus the sum of Lines 13, 14 and 15.

0515	FORM 2210N PENALTY AMOUNT INCLUDED IN 1040N LINE 33 g515_2210p	99	12	num. 0-9 (+ only)	**Optional.** Blank if it is a Form 1040NS. If 1040N Line 27, (Nebraska Tax Net Non-refundable Credits) is more than total payments reported on Line 33 (sum of Lines 28, 29, 30, 31 and 32) by $300 or more, and the difference is more than 10% of the Line 27 amount, a penalty may be due. Or if estimated tax for any period is underpaid, a penalty may be due. If a Form 2210N should be filed, enter the penalty amount here. (Filing electronically and reporting this amount here eliminates the need to file Form 2210N).

FORM 1040N
SIGNED NUMERIC SECTION

NEBRASKA SCHEDULE I ADJUSTMENTS TO INCOME

This is blank if the base form is Form 1040NS.

IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS
0520	ADJUSTMENTS INCREASING INCOME g520_s1l42	42	12	num. 0-9 (+ only)	**Optional**. PART A: Result of Line 42a (total interest income from all state and local municipal bonds) exempt from federal tax; minus Line 42b (exempt interest income from Nebraska obligations).
0525	SPECIAL FEDERAL BONUS DEPRECIATION ADD BACK g525_s1l43	43	12	num. 0-9 (+ only**)**	**Optional.** PART A: AGI is increased by 85% of any amount of bonus depreciation received under the Job Creation and Worker Assistance Act of 2002.
0530	SECTION 179 DEPRECIATION EXPENSE ADD BACK G530_s1l44	44	12	num. 0-9 (+ only**)**	**Optional.** PART A: This is used to add back 100% of any enhanced Sec. 179 asset expensing deduction.
0535	OTHER ADJUSTMENTS INCREASING INCOME g535_s1l45	45	12	num. 0-9 (+ only)	**Optional**. PART A: Allowable other adjustments increasing Federal AGI. See tax booklet instructions for allowable adjustments.

0540	TOTAL ADJUSTMENTS INCREASING INCOME g540_s1l46	46	12	num. 0-9 (+ only)	**Optional**. PART A: Sum of Lines 42, 43, 44 and 45. Must equal Seq# 0380, Adjustments Increasing Federal AGI (Line 12).
0545	STATE INCOME TAX REFUND DEDUCTION g545_s1l47	47	12	num. 0-9 (+ only)	**Optional**. PART B: Line 10 from federal 1040. Cannot be the only significant value on Schedule I Part B. (See instructions for Line 13.)
0550	INCOME FROM U.S. GOVERNMENT OBLIGATIONS g550_s1l48	48	12	num. 0-9 (+ only)	**Optional**. PART B: Interest and dividend income from U.S. government obligations. Sum of the amounts from **Lines 48a** (interest and dividend income from U.S. obligations) **and 48b** (regulated investment company dividends). See the Nebraska Tax Booklet for a complete list of allowable sources.
0555	TIER I OR TIER II BENEFITS g555_s1l49	49	12	num. 0-9 (+ only)	**Optional**. PART B: This is the total amount of Taxable Tier I and Tier II benefits paid by the Railroad Retirement Board. (Appropriate 1099's must be included with the federal record).
0560	SPECIAL CAPITAL GAINS ELECTION g560_s1l50	50	12	blanks	**Not Used.** PART B: Not allowed in e-file.
0565	NEBRASKA COLLEGE SAVINGS PLAN CONTRIBUTION OR DONATION g565_s1l51	51	12	num. 0-9 (+ only)	**Optional**. PART B: Nebraska College Savings Plan.
0570 * NEW	BONUS DEPRECIATION SUBTRACTION (RECOVERY) g570_s1l52	**52**	12	num. 0-9 (+ only)	**Optional. PART B: Nebraska Bonus Depreciation Recovery for tax years 2000, 2001, and/or 2002. ** See the "What's New section of these specifications for details or contact the department with questions ** **

0575	OTHER ADJUSTMENTS DECREASING TAXABLE INCOME g575_s1l53	53	12	num. 0-9 (+ only)	**Optional**. PART B: Other allowable adjustments decreasing federal AGI. (See tax booklet instructions.) If present, corresponding values must be present in the Line 52 Other Adjustments Worksheet defining the allowable deductions. If this line is claimed, then at least one of these six values must be present and total to equal this line.
0580	TOTAL ADJUSTMENTS DECREASING INCOME g580_s1l54	54	12	num. 0-9 (+ only)	**Optional**. PART B: Sum of Lines 47 through 53. Must equal Field 0385, Adjustments Decreasing Federal AGI (Line 13): Note: This cannot be a negative value.

FORM 1040N
SIGNED NUMERIC SECTION

NEBRASKA SCHEDULE III COMPUTATION OF NEBRASKA TAX FOR NON-RESIDENTS AND PARTIAL YEAR RESIDENTS

This is blank if the base form is Form 1040NS.

IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS
0585	INCOME DERIVED FROM NEBRASKA SOURCES g585_s3l60	60	12	num. 0-9 (+ or -)	**Optional**. Total Income from Nebraska sources. **If income, this is a positive value. If a loss, it is a negative value**. (See tax booklet instructions.)
0590	ADJUSTMENTS AS APPLIED TO NEBRASKA INCOME g590_s3l61	61	12	num. 0-9 (+ or -)	**Optional**. Adjustments reported on federal 1040 that apply to income from Nebraska sources. Must be consistent with federal return.
0595	NEBRASKA ADJUSTED GROSS INCOME g595_s3l62	62	12	num. 0-9 (+ or -)	**Optional**. Must equal Line 60 minus Line 61.
0600	RATIO-NEBRASKA'S SHARE OF THE TOTAL INCOME g600_s3l63	63	12	num. 0-9 (+ only)	**Optional**. Nebraska's share of the total income. Compute this as Line 62 divided by the result of 1040N Line 5, plus 1040N Line 12, minus 1040N Line 13. Calculate to 5 decimals. If < 100%, round to 4. Do not insert a decimal point.

0605	TAX TABLE INCOME (LINE 14) g605_s3l64	64	12	num. 0-9 (+ only)	**Optional**. Must equal 1040N Line 14 amount.
0610	NET TAX FROM TAX TABLE INCOME g610_s3l65	65	12	num. 0-9 (+ only)	**Optional**. Computed as the tax from Nebraska Tax Table on the **Line 64** income, plus any additional tax from the Additional Tax Rate Schedule, minus credits. (Carefully follow tax booklet for formula and instructions.)
0615 CHG *	PERSONAL EXEMPTION CREDIT g615_s3l66	66	12	num. 0-9 (+ only)	**Optional**. If used, must equal 1040N Line 19. Should not exceed personal exemption credit from Personal Exemption Credit Table (see Personal Exemption Credit Table in Appendix G) multiplied by line 4. **The base value has changed from $101 to $103 per exemption claimed on 1040N Line 4.** (See tax booklet instructions.)
0620	DIFFERENCE g620_s3l67	67	12	num. 0-9 (+ only)	**Optional**. Must equal **Line 65** minus **Line 66**. If less than zero, set to zero.
0625	CALCULATED NEBRASKA INCOME TAX g625_s3l68	68	12	num. 0-9 (+ only)	**Optional**. Multiply **Line 67** by the ratio from **Line 63**. This must equal 1040N Line 15.
0630	MINIMUM AND OTHER TAXES g630_s3l69	69	12	num. 0-9 (+ only)	**Optional**. If present, must equal Line 16 of Form 1040N and equal the result of the multiplication of the Worksheet Subtotal by 29.6%.

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FORM 1040N
SIGNED NUMERIC SECTION

NEBRASKA SCHEDULE II CREDIT FOR TAX PAID TO ANOTHER STATE
(5 OCCURRENCES ALLOWED)

This is blank if the base form is Form 1040NS.

IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS
0635	STATE # 1: NEBRASKA INCOME TAX g635_s2l55	55-1	12	num. 0-9 (+ only)	**Optional**. Must equal 1040N Line 17. If any schedule II fields are present, must be greater than zero.

0640	STATE # 1: AGI DERIVED FROM ANOTHER STATE g640_s2l56	**56-1**	12	num. 0-9 (+ only)	**Optional**. Adjusted Gross Income derived from another state, not including taxable income from the other state. If any schedule II fields are present, this field must be greater than zero.
0645	STATE # 1: CALCULATED TAX CREDIT g645_s2l57	**57-1**	12	num. 0-9 (+ only)	**Optional**. Compute **Line 56** divided by the result of 1040N Line 5 plus 1040N Line 12 minus 1040N Line 13. Multiply this by 1040N **Line 55** to give Line 57. If any schedule II fields are present, this field must be greater than zero.
0650	STATE # 1: TAX DUE & PAID TO ANOTHER ST. g650_s2l58	**58-1**	12	num. 0-9 (+ only)	**Optional**. Tax due & paid to another state, (not including amount withheld for the other state). If any schedule II fields are present, this field must be greater than zero.
0655	STATE # 1: MAXIMUM TAX CREDIT g655_s2l59	**59-1**	12	num. 0-9 (+ only)	**Optional**. Maximum tax credit; Which ever is least of **Lines 55, 57 or 58**. Sum of all occurrences of Schedule II **Line 59** must = 1040N Line 20 unless the Seq. # 0305 Credit for Prior Year Minimum Tax Indicator is checked. If any schedule II fields are present, this field must be greater than zero.
0660	STATE # 2 g660_s2l55	**55-2**	12	num. 0-9 (+ only)	**Optional**. Same as Line **55** definition/edits for State # 1 above.
0665	STATE # 2 g665_s2l56	**56-2**	12	num. 0-9 (+ only)	**Optional**. Same as Line **56** definition/edits for State # 1 above.
0670	STATE # 2 G670_s2l57	**57-2**	12	num. 0-9 (+ only)	**Optional**. Same as Line **57** definition/edits for State # 1 above.
0675	STATE # 2 G675_s2l58	**58-2**	12	num. 0-9 (+ only)	**Optional**. Same as Line **58** definition/edits for State # 1 above.
0680	STATE # 2 G680_s2l59	**59-2**	12	num. 0-9 (+ only)	**Optional**. Same as Line **59** definition/edits for State # 1 above.
0685	STATE # 3 G685_s2l55	**55-3**	12	num. 0-9 (+ only)	**Optional**. Same as Line **55** definition/edits for State # 1 above.
0690	STATE # 3 G690_s2l56	**56-3**	12	num. 0-9 (+ only)	**Optional**. Same as Line **56** definition/edits for State # 1 above.

0695	STATE # 3 G695_s2l57	57-3	12	num. 0-9 (+ only)	**Optional**. Same as Line 57 definition/edits for State # 1 above.
0700	STATE # 3 g700_s2l58	58-3	12	num. 0-9 (+ only)	**Optional**. Same as Line 58 definition/edits for State # 1 above.
0705	STATE # 3 g705_s2l59	59-3	12	num. 0-9 (+ only)	**Optional**. Same as Line 59 definition/edits for State # 1 above.
0710	STATE # 4 g710_s2l55	55-4	12	num. 0-9 (+ only)	**Optional**. Same as Line 55 definition/edits for State # 1 above.
0715	STATE # 4 g715_s2l56	56-4	12	num. 0-9 (+ only)	**Optional**. Same as Line 56 definition/edits for State # 1 above.
0720	STATE # 4 g720_s2l57	57-4	12	num. 0-9 (+ only)	**Optional**. Same as Line 57 definition/edits for State # 1 above.
0725	STATE # 4 g725_s2l58	58-4	12	num. 0-9 (+ only)	**Optional**. Same as Line 58 definition/edits for State # 1 above.
0730	STATE # 4 g730_s2l59	59-4	12	num. 0-9 (+ only)	**Optional**. Same as Line 59 definition/edits for State # 1 above.
0735	STATE # 5 g735_s2l55	55-5	12	num. 0-9 (+ only)	**Optional**. Same as Line 55 definition/edits for State # 1 above.
0740	STATE # 5 g740_s2l56	56-5	12	num. 0-9 (+ only)	**Optional**. Same as Line 56 definition/edits for State # 1 above.
0745	STATE # 5 g745_s2l57	57-5	12	num. 0-9 (+ only)	**Optional**. Same as Line 57 definition/edits for State # 1 above.
0750	STATE # 5 g750_s2l58	58-5	12	num. 0-9 (+ only)	**Optional**. Same as Line 58 definition/edits for State # 1 above.
0755	STATE # 5 g755_s2l59	59-5	12	num. 0-9 (+ only)	**Optional**. Same as Line 59 definition/edits for State # 1 above.

FORM 1040N
SIGNED NUMERIC SECTION

NEBRASKA MINIMUM OR OTHER TAX WORKSHEET

This is blank if the base form is Form 1040NS.

IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS

0760	RECALC. ALTERNATIVE MINIMUM TAX g760_motx1	N/a	12	num. 0-9 (+ only)	**Optional**. Alternative Minimum Tax from federal Form 6251. This form must be recalculated for Nebraska purposes using a Nebraska Revenue Ruling: Individual Income Tax- Computation of Alternative Minimum Tax to Determine Nebraska Minimum Tax for the Nebraska Return. See at: http://www.revenue.state.ne.us/legal/inctax.htm
0765	TAX ON LUMP SUM DISTRIBUTIONS g765_motx2	n/a	12	num. 0-9 (+ only)	**Optional**. Tax on lump-sum distributions (enter federal tax amount from federal Form 4972.
0770	TAX ON EARLY DISTRIBUTIONS G770_motx3	N/a	12	num. 0-9 (+ only)	**Optional**. Tax on early distributions (enter lesser of federal tax amount from Part I of federal Form 5329 or Federal Form 1040.
0775	SUBTOTAL G775_motx4	N/a	12	num. 0-9 (+ only)	**Optional**. Sum Sequence Numbers **0755, 0760, and 0765**. Multiply this subtotal by 29.6% and place result in 1040N line 16 for resident returns (Seq # 0305 Type of Return = '1'); or in Schedule III **Line 69** for nonresidents or partial year resident returns (Seq # 0305 Type of Return = '2' or '3').

FORM 1040N
SIGNED NUMERIC SECTION

SCHEDULE I LINE 53 OTHER ADJUSTMENTS WORKSHEET

This is blank if the base form is Form 1040NS.

IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS
0780	LINE 53A: CLAIM OF RIGHT OF REPAYMENT UNDER SECTION 1341 G780_ln53a	N/a	12	num. 0-9 (+ only)	**Optional**. Sum of Sequence Numbers **0780 - 0805** must equal 1040N Schedule I Line **53**.

0785	LINE 53B: NON-NEBRASKA S CORP. OR LIMITED LIAB. COMPANY INCOME G785_ln53b	N/a	12	num. 0-9 (+ only)	**Optional**. Sum of Sequence Numbers **0780 - 0810** must equal 1040N Schedule I Line **53**.
0790	LINE 53C: NATIVE AMERICAN INCOME DERIVED FROM NE. INDIAN RESERVATION G790_ln53c	N/a	12	num. 0-9 (+ only)	**Optional**. Sum of Sequence Numbers **0780 - 0810** must equal 1040N Schedule I Line **53**.
0795	LINE 53D: NE. NET OPERATING LOSS CARRY FORWARD G795_ln53d	N/a	12	num. 0-9 (+ only)	**Optional**. Sum of Sequence Numbers **0780 - 0810** must equal 1040N Schedule I Line **53**.
0800	LINE 53E: AG REVENUE BONDS ISSUED BY NE STATE BOARD OF AG. G800_ln53e	N/a	12	num. 0-9 (+ only)	**Optional**. Sum of Sequence Numbers **0780 - 0810** must equal 1040N Schedule I Line **53**.
0805	LINE 53F: NIFA BONDS g805_ln53f	N/a	12	num. 0-9 (+ only)	**Optional**. Sum of Sequence Numbers **0780 - 0810** must equal 1040N Schedule I Line **53**.

0810	LINE 53G: NONRESIDENT MILATARY COMP. g810_ln53g	n/a	12	num. 0-9 (+ only)	**Optional**. Sum of Sequence Numbers **0780 - 0810** must equal 1040N Schedule I Line **53**. This field is used to report a deduction for the Soldiers and Sailors Relief Act deduction. If reported, these additional conditions must be met: • Box b, Employer Id Number in the federal Form W-2 must be consistent with one indicating active military pay. • Box 15, State identifier in the federal Form W-2 must indicate that the withholding is for a state other than 'NE' (Nebraska).

FORM 1040N
SIGNED NUMERIC SECTION

1040N LINE 31 REFUNDABLE CHILD CARE CREDIT WORKSHEET

This is blank if the base form is Form 1040NS.

IRS SEQ. NO.	FIELD NAME	FORM LINE	LEN.	ALLOW. CHAR.	DEFINITION / EDITS
0815	LINE 3 FROM FORM 2441 OR SCHEDULE 2 g815_24413	n/a	12	num. 0-9 (+ only)	**Optional.** Line 3, Qualified Expenses. Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.
0820	LINE 6 FROM FORM 2441 OR SCHEDULE 2 g820_24416	n/a	12	num. 0-9 (+ only)	**Optional.** Line 6, Smaller of Lines 3, 4 or 5. Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.
0825	LINE 7 FROM FORM 2441 OR SCHEDULE 2 g825_24417	n/a	12	num. 0-9 (+ only)	**Optional.** Line 7, Amount From Form 1040 line 37. Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.

0830	LINE 8 FROM FORM 2441 OR SCHEDULE 2 g830_24418	N/a	12	num. 0-9 (+ only)	**Optional.** Line 8, Decimal Amount. Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed. Report as a 2 position decimal amount as shown on the federal form with leading zeros. Do not insert a decimal point. Example: a decimal value of .27 would be reported as 00000000027b (where b equals a blank space).
0835 * **NEW**	PROVIDER # 1 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2 g835_pamt1	N/a	12	num. 0-9 (+ only)	**Optional.** Part 1, Line 1, Column (d) Amount Paid. **Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.** (Occurrence #1)
0840 * **NEW**	PROVIDER # 2 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2 g840_pamt2	N/a	12	num. 0-9 (+ only)	**Optional.** Part I, Line 1, Column (d) Amount Paid. (Occurrence #2)
0845 * **NEW**	PROVIDER # 3 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2 g845_pamt3	N/a	12	num. 0-9 (+ only)	**Optional.** Part I, Line 1, Column (d) Amount Paid. (Occurrence #3)
0850 * **NEW**	PROVIDER # 4 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2 g850_pamt4	N/a	12	num. 0-9 (+ only)	**Optional.** Part I, Line 1, Column (d) Amount Paid. (Occurrence #4)
0855 * **NEW**	PROVIDER # 5 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2 g855_pamt5	N/a	12	num. 0-9 (+ only)	**Optional.** Part I, Line 1, Column (d) Amount Paid. (Occurrence #5)
0860 * **NEW**	QUALIFYING PERSON # 1 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2 g860_qamt1	N/a	12	num. 0-9 (+ only)	**Optional.** Part II, Line 2, Column (c) Qualified Expenses. **Required if 1040N Line 31, Nebraska Child Care Refundable Credit is claimed.** (Occurrence #1)

0865 * **NEW**	QUALIFYING PERSON # 2 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2 g865_qamt2	N/a	12	num. 0-9 (+ only)	**Optional.** Part II, Line 2, Column (c) Qualified Expenses. (Occurrence #2)
0870 * **NEW**	QUALIFYING PERSON # 3 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2 g870_qamt3	N/a	12	num. 0-9 (+ only)	**Optional.** Part II, Line 2, Column (c) Qualified Expenses. (Occurrence #3)
0875 * **NEW**	QUALIFYING PERSON # 4 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2 g875_qamt4	N/a	12	num. 0-9 (+ only)	**Optional.** Part II, Line 2, Column (c) Qualified Expenses. (Occurrence #4)
0880 * **NEW**	QUALIFYING PERSON # 5 AMOUNT PAID FROM FORM 2441 OR SCHEDULE 2 g880_qamt5	N/a	12	num. 0-9 (+ only)	**Optional.** Part II, Line 2, Column (c) Qualified Expenses. (Occurrence #5)
			168		

NUMERIC FIELDS 0885 THROUGH 0925 ARE NOT USED. (108)

n/a	RECORD TERMINUS	n/a	1	alphanum.	**Required.** Must equal '#'.
			1		

APPENDIX C
NEBRASKA UNFORMATTED RECORD LAYOUT

6.5 UNFORMATTED RECORD (FEDERAL FORMS)

Nebraska uses the unformatted record to capture federal filing information only. This includes the federal return, Form 1040, Form 1040A, or Form 1040EZ, all federal schedules, and withholding documents Forms W-2 and 1099. **No Nebraska forms are defined within the unformatted record**. Nebraska supports only the variable option for unformatted records. **As many as twenty-five unformatted records can accompany a single generic record.** Each of the unformatted records consists of 52 positions of header data, up to 4,800 characters comprising IRS documents (60 lines with 80 characters each), plus a record terminus for a maximum of 4,853 positions. **If the required federal data requires more space than will fit in the 9 unformatted records, the return is not eligible for electronic filing**. The Department will:

1. Require the complete federal return, 1040, 1040A (page 1 and 2) or 1040EZ (page 1) be imbedded in the first occurrence of the nine unformatted records (including header).

2. Specify that all data in unformatted records be in variable format and that the federal field numbers defined by the IRS be used in the imbedded data.

3. Require that if more than one unformatted record is used, that imbedded federal forms are not split between records.

4. Store the data in the same method as the IRS, with the data being preceded by the field number. The federal data in the state unformatted records should contain only the symbols and abbreviations allowed in federal records and be identical to the IRS data with the exception of four characters. For these characters, a state record character should be substituted for the corresponding IRS value. The characters are:

State IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[	{	7B	C0
]	}	7D	D0
#	$	24	5B

Nebraska requires federal forms within the Unformatted Record(s) to follow this sequence:

1. **Form 1040 (or 1040A, or 1040EZ) Page 1**
2. **Form 1040 (or 1040A) Page 2**
3. **Federal forms or schedules transmitted with the federal filing (including Form 2441 and any other federal forms required by the state).**
4. **Forms W-2**
5. **Forms 1099**

UNFORMATTED RECORD HEADER SECTION				
IRS SEQ NUM.	FIELD NAME	LEN.	ALLOW. CHAR.	DEFINITION/EDITS
n/a	BYTE COUNT	4	num. 0-9	**Always Required.** Provides the number of bytes in the record. Use "nnnn" for variable.
n/a	RECORD START SENTINEL	4	alphanum.	**Always Required.** Must equal '****'.
0000	RECORD IDENTIFICATION	6	alphanum.	**Always Required.** Set to: 'STbbbb'
0001	FORM NUMBER	6	alphanum.	**Always Required.** Set to: '0002bb'
0002	PAGE NUMBER	5	alphanum.	**Always Required.** Set to: 'PG01b'
0003	TAXPAYER ID NUMBER	9	numeric	**Always Required.** Set to Primary Taxpayer SSN. Must equal the Primary SSN of the IRS ELF return.
0004	FILLER	1	alphanum.	**Always Required.** Set to space.
0005	FORM OCCURRENCE NUMBER	7	numeric	**Always Required.** Set to: 0000001 – 0000009
0010	STATE CODE	2	alpha	**Always Required.** Must equal 'NE'.
0011	CITY CODE	2	blanks	**Not Used.**
0020 * CHG	DECLARATION CONTROL NUMBER	14	alphanum.	**Always Required.** Must match DCN on Nebraska Form 8453N and in associated Generic Record. Values are: pos. 1-2 = Value = '00' pos. 3-8 = EFIN of ERO pos. 9-11 = Batch Number; Values '000'-'999' pos. 12-13 = Serial Number; Values '00'-'99' pos. 14 = **Year Digit; Value = '6'**

UNFORMATTED RECORD DATA SECTION

Note: the record headers must be included with the federal forms in the form data.

0050 FORM DATA: (80 positions). Alphanumeric. Line 001
...
... (Up to 60 lines of data per page can be entered)
...
0345 FORM DATA: (80 positions). Alphanumeric. Line 060
RECORD TERMINUS: (1 Position). Must equal '#'.

APPENDIX D
NEBRASKA HIGH SCHOOL DISTRICT CODES

A file containing Nebraska Public High School District Codes is posted separately on our Developer Page at http://www.revenue.ne.gov/electron/develop.htm. If you need to receive this file in a different format, contact an E-file Coordinator (see Section 2, Contacts) and one will be supplied to you.

APPENDIX E
NEBRASKA TAX TABLE

A file containing the Nebraska Tax Table is posted separately on our Developer Page at http://www.revenue.ne.gov/electron/develop.htm. If you need to receive this file in a different format, contact an E-file Coordinator (see Section 2, Contacts) and one will be supplied to you.

APPENDIX F
MISCELLANEOUS TABLES

A file containing the Nebraska Personal Exemption Credit Table and the Refundable Child Care Credit Table is posted on our Developer Page at http://www.revenue.ne.gov/electron/develop.htm. If you need to receive this file in a different format, contact an E-file Coordinator (see Section 2, Contacts) and one will be supplied to you.

APPENDIX G
STANDARD DEDUCTION CALCULATION-

A document containing worksheets used to calculate the Nebraska Standard Deduction is posted on our Developer Page at http://www.revenue.ne.gov/electron/develop.htm. If you need to receive this file in a different format, contact an E-file Coordinator (see Section 2, Contacts) and one will be supplied to you.

APPENDIX H
NEBRASKA TAX YEAR 2005
ELECTRONIC FILING CALENDAR

Preliminary specifications available	July/August 2005
Preliminary draft of Nebraska tax booklet available	October 2005 (approx.)
Final specifications available (including auxiliary files and tables)	October 2005 (approx.)
Begin ERO licensing	Licensing is no longer required
Begin primary testing period	Same as IRS start date
Begin production processing	Same as IRS start date
End primary testing period Begin scheduled-only testing period	Same as IRS dates
End production processing	Same as IRS end date
End scheduled-only testing period	September 1, 2006

Tax Year 2005 IRS *e-file* Calendar

For Tax Period January 1 - December 31, 2005

Transmitting of live IRS Individual Income Tax Returns begins **January 13, 2005**

Last date for...

Transmitting timely filed returns	April 17, 2006
Transmitting timely filed Forms 4868	April 17, 2006
Retransmitting rejected timely filed returns	April 20, 2006
Retransmitting rejected timely filed Forms 4868	April 20, 2006
Transmitting test transmissions	No cut off date
Submitting new IRS *e-file* applications	No cut off date
Transmitting timely filed Forms 4868 or 2350 to meet overseas exception	June 15, 2006
Retransmitting rejected timely filed Forms 4868 or 2350 to meet overseas exception	June 20, 2006
Transmitting returns on extension from Forms 4868	October 16, 2006
Retransmitting rejected returns on extension from Forms 4868	October 20, 2006